Vol. III

EXHIBITS

TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, [illegible]

No. [illegible]420

NORTHERN PACIFIC RAILWAY COMPANY, PLAINTIFF IN ERROR,

vs.

STATE OF NORTH DAKOTA ON RELATION OF [illegible] McCUE, ATTORNEY GENERAL.

MINNESOTA STATE LIBRARY

IN ERROR TO THE SUPREME COURT OF THE STATE OF NORTH DAKOTA.

FILED MARCH [illegible], 1916.

(24,131)

IN THE

Supreme Court, State of North Dakota

STATE OF NORTH DAKOTA, Ex Rel., T. F. McCUE, Attorney General,

Plaintiff,

vs.

NORTHERN PACIFIC RAILWAY COMPANY,

Defendant.

STATE OF NORTH DAKOTA, Ex Rel., T. F. McCUE, Attorney General,

Plaintiff,

vs.

GREAT NORTHERN RAILWAY COMPANY,

Defendant.

STATE OF NORTH DAKOTA, Ex Rel., T. F. McCUE, Attorney General,

Plaintiff,

vs.

MINNEAPOLIS, ST. PAUL AND SAULT STE. MARIE RAILWAY COMPANY,

Defendant.

EXHIBITS

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N. P. Exhibit 1.

NORTHERN PACIFIC RAILWAY COMPANY.
North Dakota Lignite Coal Case.

Statement showing Number of Cars, Tons, Ton Miles, Northern Pacific Revenue, Average Haul, Average Rate per Ton Mile, and Average Revenue per Car, on all Intrastate carload shipments of Coal forwarded from points named, from April 11, 1910, to June 30, 1911, inclusive.

	No. of Cars	Tons	Ton Miles	Nor. Pac. Revenue	Average Haul	Average Rate per Ton Mile in Cents	Average Revenue per Car
New Salem	39	1,205	52,863	$ 536.75	43.87	1.015	$13.76
Sims	140	3,762	187,205	1,708.96	49.76	.913	12.21
Lehigh	1,548	39,864	1,414,359	15,968.82	35.48	1.129	10.32
Zenith	376	10,472	660,102	5,163.70	63.03	.782	13.73
All Other Stations	106	3,239	175,547	1,502.91	54.20	.856	14.18
TOTAL	2,209	58,542	2,490,076	24,881.14	42.53	.999	11.26
Bismarck—Received from Soo Line	2,652	71,392	7,443,919	39,023.06	104.27	.524	14.71
GRAND TOTAL	4,861	129,934	9,933,995	$63,904.20	76.45	.643	13.15

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

N. P. Exhibit 2.

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of April, 1910 (April 11th to April 30th).

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Zenith to																																
Dickinson	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	3
Belfield	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	4
From Dickinson to																																
South Heart	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
From Lehigh to																																
New Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Glenullen	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Hebron	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	2
Richardton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Taylor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Dickinson	..	..	..	..	..	..	..	..	..	..	8	..	..	1	3	..	..	10	..	4	..	..	5	..	3	..	4	..	4	3	..	45
Jamestown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
	..	..	..	..	..	..	..	..	..	..	9	..	..	1	3	..	..	11	..	4	..	..	8	..	4	..	5	..	4	3	..	52
From Bismarck (Received from Soo Line) to																																
Mandan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	2	..	1	..	..	..	..	5
Linton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Jamestown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	2
New Rockford	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	2
Leeds	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	3
Streeter	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Cooperstown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Valley City	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	4
Fargo	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
	..	..	..	..	..	..	..	..	..	..	..	1	..	..	3	..	..	1	1	..	3	..	..	..	3	..	6	..	..	2	..	20

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

N. P. Exhibit 3.

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of May, 1910.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Sentinel Butte to																																
Chama	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
From Zenith to																																
Belfield	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	2
Dickinson	..	1	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	1	..	1	..	..	..	..	..	1	..	..	..	..	7
	..	1	..	2	..	..	..	..	..	1	..	..	..	..	..	..	..	1	1	..	1	..	..	..	1	..	1	..	..	..	..	9
From Lehigh to																																
Dickinson	..	..	..	..	14	..	6	..	..	..	8	..	5	..	..	9	..	..	12	..	8	..	..	..	..	8	..	..	..	5	7	82
Beach	..	..	..	..	..	..	2	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	4
Gladstone	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2
Taylor	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	3
Richardton	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	3
Hebron	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
New Salem	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Mandan	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	2
Bismarck	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	3
Dawson	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
Jamestown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	2	..	1	..	..	1	6
Valley City	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	2
	..	..	..	..	15	..	10	..	..	3	10	..	6	..	..	11	..	..	12	..	14	..	..	..	..	12	..	3	..	5	10	111
From Bismarck (Received from Soo Line) to																																
Mandan	..	..	1	..	..	..	2	..	2	..	..	1	..	1	..	..	1	..	..	2	..	..	..	..	1	1	..	1	..	..	..	13
Burleigh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
McKenzie	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Steele	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Jamestown	..	..	..	2	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	2	..	..	..	..	..	9
New Rockford	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	2
Leeds	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Cooperstown	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Valley City	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	4
Fargo	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	3
Lisbon	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	..	..	1	3	..	..	3	..	8	..	..	3	1	1	..	1	1	..	..	2	2	..	..	1	4	4	..	2	..	..	..	37

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of June, 1910.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Zenith to																																
Belfield	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Dickinson	..	1	..	1	..	..	2	..	..	..	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	2
Gladstone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7
Richardton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	1	1	..	1	..	..	3	..	..	..	..	..	..	1	..	3	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	11
From Dickinson to																																
Hebron	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
From Lehigh to																																
Dickinson	..	10	..	..	..	..	12	..	..	7	8	..	..	..	8	..	..	..	..	7	..	7	..	4	5	..	..	..	4	..	..	72
Beach	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
Gladstone	..	..	..	..	..	..	..	1	..	..	1	..	..	..	1	..	1	..	..	..	..	..	..	..	2	..	..	..	1	..	..	7
Boyle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1
Taylor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	2
Richardton	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Hebron	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Bismarck	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Jamestown	..	1	..	..	..	1	..	1	..	..	1	..	..	..	2	..	3	..	..	..	..	..	..	..	1	..	..	..	1	..	..	11
	..	11	..	..	..	2	12	3	..	7	10	..	..	..	13	..	4	..	..	7	..	7	..	5	9	..	..	..	8	..	..	98
From Mandan to																																
Bismarck	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
From Casselton to																																
Hannaford	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	4
From Bismarck (Received from Soo Line) to																																
Mandan	1	..	2	..	..	..	1	2	..	..	..	..	1	..	..	1	1	..	..	..	..	1	..	..	..	..	2	..	..	..	..	12
Hazelton	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Steele	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Dawson	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Medina	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Jamestown	4	..	1	1	..	1	4	1	1	..	..	..	3	..	2	1	1	..	..	1	..	..	..	1	..	..	..	..	..	..	..	2
New Rockford	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	1	..	..	..	..	1	..	24
Leeds	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Iberon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Crofy	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Edgeley	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	1
Streeter	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Shepard	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
Cooperstown	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Valley City	..	..	..	2	..	..	..	1	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	2
Fargo	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7
	6	1	4	4	..	1	7	5	2	..	..	..	6	..	2	4	3	1	..	2	..	1	..	4	1	..	2	1	..	3	..	60

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

N. P. Exhibit 5.

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of July, 1910.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Zenith to																																
Dickinson	..	..	..	..	..	1	..	..	2	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	2	..	..	..	1	..	..	8
Gladstone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
	..	..	..	..	..	1	..	..	2	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	3	..	..	..	1	..	..	9
From Dickinson to																																
South Heart	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
From Lehigh to																																
Dickinson	..	..	..	..	..	10	..	8	..	..	..	12	..	5	..	..	..	5	4	..	5	..	..	..	9	..	..	..	..	..	..	58
Beach	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	1	..	1	..	4
Gladstone	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	3
Taylor	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Richardton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Mandan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Bismarck	..	..	..	..	..	..	1	1	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	5
Jamestown	2	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	5
Valley City	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
	3	..	..	..	..	11	2	9	1	..	..	12	..	6	..	..	..	7	4	..	8	..	..	..	9	..	2	3	..	2	..	79
From Divide to																																
Sheyenne	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1
New Rockford	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	2
From Casselton to																																
Hannaford	..	..	..	..	2	..	..	..	2	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	8
McHenry	..	..	..	..	..	3	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
	..	..	..	..	2	3	..	..	2	..	..	..	..	5	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	14
From Bismarck (Received from Soo Line) to																																
Mandan	..	..	..	..	..	..	..	..	1	..	1	1	..	1	1	1	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	8
McKenzie	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Hazelton	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Steele	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Medina	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Jamestown	1	..	..	..	..	..	1	1	..	..	..	1	..	1	2	2	..	..	..	1	1	2	..	..	..	..	..	5	..	..	..	18
Barlow	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
New Rockford	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Leeds	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	3
Gackle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Streeter	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Shepard	1	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Cooperstown	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Valley City	..	..	..	..	..	..	2	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	5
Mapleton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Fargo	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	2	1	..	..	..	..	4	3	3	..	1	3	1	4	4	5	..	1	..	1	2	3	..	..	..	..	..	11	..	..	..	49

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

N. P. Exhibit 6.

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of August, 1910.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Zenith to																																
Belfield	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Dickinson	..	..	..	..	..	..	..	..	1	..	..	..	2	..	..	..	..	3	..	..	..	..	..	1	..	..	..	..	..	1	..	..	8
Gladstone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Taylor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
La Moure	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
	..	..	..	..	..	..	..	..	1	..	..	..	2	..	..	..	..	4	..	..	..	..	1	1	2	..	..	..	1	..	..	12
From Dickinson to																																
South Heart	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Hebron	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	2
From Lehigh to																																
Dickinson	..	13	..	..	4	..	..	6	..	5	..	..	5	..	3	..	8	..	..	..	..	..	4	..	1	3	..	..	2	4	..	58
Beach	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	..	..	4
Gladstone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Taylor	..	..	..	..	1	..	..	..	1	..	..	..	1	..	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	5
Richardton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	2
Mandan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	1	..	..	3
Bismarck	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	2
Dawson	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Dazey	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	2
	..	13	..	1	5	..	..	7	1	6	..	..	6	..	4	..	9	..	..	1	..	..	5	..	2	8	..	..	4	6	..	78
From Gladstone to																																
Taylor	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
From Leeds to																																
Hebron	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
From Casselton to																																
Valley City	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Hannaford	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
	..	..	1	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
From Johnstown to																																
Cashel	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
From Bismarck (Received from Soo Line) to																																
Mandan	1	..	..	..	..	..	..	3	..	..	2	1	..	..	1	..	1	2	1	..	1	3	2	..	3	2	1	..	..	2	..	26
Burleigh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
McKenzie	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Sterling	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	2
Steele	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Dawson	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Medina	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	2
Jamestown	3	2	1	..	2	..	..	7	..	4	3	1	2	..	..	4	1	4	..	..	..	2	5	..	6	4	..	..	3	7	..	61
Melville	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
Carrington	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
McClusky	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	2
Barlow	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
New Rockford	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	3
Minnewaukan	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Leeds	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	3
Edgeley	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Wahpeton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Cooperstown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	3
Jessie	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Valley City	..	..	..	..	3	..	..	1	..	1	..	..	..	..	..	1	1	..	..	..	..	1	..	..	..	1	1	..	2	3	..	15
Casselton	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	2
Fargo	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	3
Davenport	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
Lisbon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
	6	2	1	..	6	..	..	12	1	6	5	2	5	..	3	8	6	10	6	..	1	9	8	..	11	7	5	..	6	14	..	140

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

N. P. Exhibit 7.

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of September, 1910.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Zenith to																																
Belfield							1						1																			
Dickinson		1			1		2		1			1	1		2													5	3	2		2
Gladstone															1													1				19
Richardton														1																		2
Mandan								1																								1
Valley City																														1		1
		1			1		3	1	1			1	2	1	3													6	3	3		26
From South Heart to																																
Zenith			1									2																				3
From Lehigh to																																
Dickinson			14			3		10	5					12	6		9				6		14	4		4	6					93
Leach			1							1																	1					3
Gladstone			1									1																				2
Taylor									2																	1	1					4
Richardton						1			1			1			1														2			7
Mandan			1			1								1										2		1			1	1		7
Bismarck									2																							3
Hazey																																1
Annaford									1																							1
			17			5		10	11	1		2		13	7		9				6		14	6		6	8		5	1		121
From Almont to																																
Mandan																					1											1
From Mandan to																																
Basher												1																				1
From Oakes to																																
Moure																				1												1

(Coal forwarded from Bismarck—Received from Soo Line—shown on next sheet.)

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Bismarck (Received from Soo Line) to																																
Mandan	..	..	..	..	1	4	5	2	2	3	..	3	..	1	4	2	..	..	..	6	2	3	2	..	..	6	5	2	..	..	..	53
Flasher	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	2
Judson	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Burleigh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
McKenzie	1	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Hazelton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	3
Brofy	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	2
Linton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	2	..	..	..	..	..	4
Sterling	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	4
Driscoll	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	2
Steele	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	2	..	..	..	4
Dawson	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	1	..	..	..	..	4
Tappen	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Medina	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	1	..	..	..	..	4
Cleveland	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	3
Jamestown	5	..	..	..	1	3	3	3	2	5	..	2	4	1	2	1	..	..	1	6	3	3	2	..	..	7	3	2	..	..	..	59
Pingree	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Carrington	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Sykeston	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Denhoff	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
McClusky	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	1	..	..	..	..	3
Mercer	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	3
New Rockford	..	..	..	..	2	..	..	..	1	..	..	1	2	..	..	2	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	10
Sheyenne	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Minnewaukan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Leeds	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	2
La Moure	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1
Medberry	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Gackle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
Streeter	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1
Milnor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
Cooperstown	1	..	..	..	..	1	..	..	1	..	..	2	..	..	..	..	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	7
Valley City	5	..	..	..	4	2	2	3	3	4	..	3	1	3	2	2	..	..	2	2	1	..	1	..	..	1	3	..	..	..	..	44
Casselton	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Kathryn	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Hastings	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	2
Fargo	..	..	..	..	2	4	1	..	3	..	..	..	..	..	1	..	..	..	..	..	2	..	..	..	..	1	1	..	..	..	..	15
Schaible	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Sheldon	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	4
Lisbon	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
	14	..	..	..	15	17	11	10	17	17	..	11	7	6	13	10	..	..	4	21	11	14	9	..	..	24	18	8	..	..	..	257

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

N. P. Exhibit 8

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named for month of October, 1910.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Zenith to																																
Belfield	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	..	4
Dickinson	1	..	..	2	..	..	2	1	1	1	1	1	..	1	3	..	..	..	..	13	2	..	..	..	..	2	4	3	..	2	..	40
Gladstone	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	3	..	..	..	..	1	1	..	..	..	..	..	6
Taylor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	2
Richardton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	1	..	..	..	..	..	..	..	..	..	..	..	3
Mandan	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	1	..	..	..	..	..	..	2	..	6
Bismarck	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Buchanan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	2
	1	..	1	2	..	..	2	1	1	2	1	2	..	2	4	1	2	..	..	20	3	..	1	1	2	4	4	3	..	4	..	64
From South Heart to																																
Dickinson	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
From Lehigh to																																
Dickinson	16	..	..	10	5	7	6	..	..	..	16	..	3	..	..	..	8	5	..	9	..	..	..	9	9	..	12	6	..	..	..	121
Beach	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	..	..	..	..	..	..	5
Gladstone	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	2	6
Boyle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Taylor	..	..	1	..	..	..	..	..	..	1	3	..	1	..	..	..	1	2	..	2	..	..	..	2	..	..	..	..	..	..	1	14
Richardton	2	..	..	1	1	..	1	..	..	1	1	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9
Antelope	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
Mandan	..	..	..	2	..	..	1	..	..	1	..	..	..	..	..	..	3	3	1	..	..	..	..	1	..	..	2	..	..	..	1	15
Shanley	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
Bismarck	..	..	..	..	..	2	..	..	..	..	2	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	1	1	..	..	..	8
Burleigh	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Medina	..	..	..	..	..	..	..	..	..	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	4
Jamestown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
Buchanan	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	2
Barlow	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Oberon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1
Montpelier	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Adrian	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Rogers	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Dazey	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Jessie	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Valley City	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Wheatland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	2
	20	..	1	13	6	9	9	..	..	6	29	..	8	..	..	..	18	10	2	12	..	..	..	13	10	..	19	9	..	..	6	200
From Gladstone to																																
Mandan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
From Almont to																																
Mandan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1	2
From Sims to																																
Mandan	1	..	..	1	..	..	1	..	..	1	..	1	2	1	1	..	..	2	1	..	1	1	..	2	1	1	1	..	..	..	..	19
Flasher	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Lark	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	4
Burdick	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
	2	..	..	1	..	..	1	1	..	1	1	1	2	1	1	..	..	2	1	2	1	1	..	2	1	2	1	..	..	..	..	25
From New Salem to																																
Mandan	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	3
Carson	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	1	..	..	..	1	..	..	..	4
From Mandan to																																
Solen	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
Flasher	..	..	..	..	..	..	1	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
	..	..	..	..	..	..	1	3	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	5
From Hannaford to																																
Cooperstown	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1

N. P. Exhibit 8—(2).

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Bismarck (Received from Soo Line) to																																
Mandan	1	..	6	1	5	9	3	1	..	1	2	3	3	1	1	..	2	2	4	2	3	1	..	2	2	5	1	2	2	..	7	72
Timmer	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1
Flasher	1	..	..	..	3	..	..	..	..	..	3	..	1	1	..	..	..	..	..	..	..	..	..	..	4	..	..	..	..	..	..	13
Lark	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Apple Creek	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	2
Burleigh	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2
McKenzie	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Hazelton	..	..	2	..	..	..	1	..	..	..	..	..	..	1	..	..	3	..	..	..	..	..	..	..	..	..	2	..	..	..	..	9
Brofy	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	2
Linton	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	4
Sterling	..	..	..	..	2	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	5
Driscoll	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	2	..	1	..	..	1	1	..	..	1	8
Steele	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	1	1	..	..	1	..	..	..	..	..	..	..	..	..	..	5
Dawson	..	..	..	..	2	..	1	..	..	..	..	..	..	..	1	..	1	..	..	..	1	..	..	..	1	..	..	..	1	..	1	9
Tappen	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	3
Crystal Springs	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	2
Medina	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Cleveland	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Eldridge	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	2
Jamestown	1	..	7	4	6	3	3	..	..	3	3	1	1	1*	2	..	2	2	2	2	2	3	..	3	2	4	2	4	5	..	2	70
Pingree	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	3
Carrington	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1
Sykeston	..	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Chaseley	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Goodrich	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Denhoff	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	..	2
McClusky	..	..	..	..	..	2	..	..	..	1	..	..	..	1	..	..	..	1	..	2	..	..	..	1	..	..	..	..	..	..	..	8
Mercer	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	2
Turtle Lake	..	..	..	..	..	1	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	4
New Rockford	2	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	2	..	1	..	..	1	..	..	..	..	..	..	8
Esmond	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1
Minnewaukan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
Leeds	..	..	..	..	..	1	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	5
Dickey	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
La Moure	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Medberry	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Gackle	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Streeter	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Glover	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Urbana	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Sanborn	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Cooperstown	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2	..	..	1	..	..	..	..	..	..	..	1	1	..	..	..	..	6
Lovell	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Valley City	7	1	9	3	2	5	1	1	..	5	2	2	1	4	3	..	3	2	3	2	3	2	..	3	2	3	3	3	2	..	3	80
Hastings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Mapleton	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Fargo	..	..	3	..	1	1	..	5	..	..	..	..	..	..	2	..	1	1	..	..	1	..	..	2	..	1	..	1	..	..	1	20
Schaible	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Davenport	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Sheldon	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	2
	12	1	32	8	23	23	13	9	..	11	14	7	7	19	14	1	15	14	11	12	15	14	..	15	12	15	16	15	13	..	15	376

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

N. P. Exhibit 9.

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of November, 1910.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Zenith to																																
Belfield	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
South Heart	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Dickinson	..	2	2	..	2	..	..	..	3	1	..	..	..	..	..	3	..	3	2	..	..	..	..	..	..	..	..	..	..	..	..	18
Gladstone	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Mandan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	1	..	..	..	3
Bismarck	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
Jamestown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
Buchanan	..	..	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Bowdon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Cheyenne	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
La Moure	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Fargo	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
	..	3	2	..	4	..	..	..	4	1	1	1	..	4	..	4	..	4	4	..	..	..	..	..	..	1	..	4	..	..	..	37
From Lehigh to																																
Dickinson	14	..	10	..	10	..	..	11	..	..	..	16	..	6	11	..	..	11	..	..	9	..	..	..	..	25	..	..	..	..	..	123
Beach	..	..	1	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	4
Gladstone	..	..	1	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	1	..	6
Boyle	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	2
Taylor	1	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	1	1	2	..	11
Richardton	..	..	..	..	1	..	..	2	..	2	2	..	..	1	1	..	..	..	..	..	..	2	1	..	..	2	..	..	1	1	..	16
Antelope	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Mandan	..	1	..	..	1	..	..	1	..	..	3	..	..	..	1	..	..	..	..	..	1	2	..	..	..	3	..	..	1	1	..	15
Burt	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Mott	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	3
Bismarck	..	..	1	..	..	..	..	2	..	..	2	..	..	1	..	1	..	..	..	..	..	1	1	..	..	4	..	..	..	..	..	13
Driscoll	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Dawson	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Crystal Springs	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1
Medina	..	2	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	6
Jamestown	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	2
Pingree	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Edmunds	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Ypsilanti	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1
Dickey	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Dazey	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Hannaford	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Jessie	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	2
Valley City	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	2
Casselton	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Kathryn	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Fargo	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	15	4	16	..	13	..	1	17	..	4	11	20	..	10	16	2	..	11	..	..	12	6	3	..	..	43	..	3	8	5	..	220
From Hebron to																																
Mandan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
From Sims to																																
Lyons	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Mandan	1	..	1	1	2	..	..	..	..	1	1	..	..	..	..	..	2	5	1	..	1	..	2	..	1	1	..	2	1	..	..	23
Gwyther	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Flasher	2	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	5
Lark	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	3
	3	1	1	1	2	..	..	..	..	2	1	1	..	..	..	..	3	5	2	..	2	..	2	..	2	1	..	3	1	..	..	33
From New Salem to																																
Mandan	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	11
Zimmer	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	12

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Bismarck (Received from Soo Line) to																																
Mandan	4	3	5	1	2	..	1	1	1	2	1	3	..	1	3	4	2	2	2	..	3	3	3	5	..	1	..	5	5	3	..	66
Gwyther	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	2
Solen	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Parkin	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	3
Flasher	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	2	..	..	..	4
Burleigh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
McKenzie	1	..	..	1	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	1	1	..	..	1	..	..	1	..	..	..	8
Hazelton	..	..	..	..	..	..	..	..	..	..	2	..	..	..	1	..	..	1	1	..	1	1	1	1	..	..	1	..	..	..	..	10
Brofy	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	2
Linton	..	1	1	..	..	..	..	..	..	..	1	..	..	..	..	1	..	1	..	..	..	1	..	..	1	..	..	2	..	..	..	9
Sterling	..	1	..	..	..	..	..	..	..	..	..	1	..	1	..	..	1	..	..	..	..	2	..	..	..	..	..	2	1	..	..	9
Driscoll	1	1	1	..	..	..	..	..	1	..	..	..	..	1	..	1	..	..	..	..	..	1	..	..	..	1	..	1	1	..	..	10
Steele	..	..	..	..	..	..	1	..	..	..	1	..	..	1	..	..	1	..	..	..	..	1	..	..	1	..	1	..	..	..	..	7
Dawson	2	..	..	1	..	..	1	1	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	1	..	..	..	9
Tappen	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
Medina	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Cleveland	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	2
Eldridge	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	5
Jamestown	3	3	4	1	4	..	5	4	5	..	6	2	..	2	3	4	7	1	2	..	3	1	3	3	..	2	..	7	1	6	..	82
Melville	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
Carrington	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Sykeston	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1
Heaton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Chaseley	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Goodrich	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	3
McClusky	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	1	..	..	1	2	..	..	8
Mercer	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	3
Turtle Lake	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
Barlow	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
New Rockford	1	..	..	..	..	..	..	..	1	..	..	..	..	..	2	..	1	..	..	..	..	1	..	1	..	1	..	1	..	1	..	10
Sheyenne	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	2
Esmond	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	2
Leeds	..	..	..	1	..	..	..	1	..	..	..	..	..	1	1	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	6
La Moure	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	2
Edgeley	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	3
Deisem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Gackle	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Streeter	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	2
Mooreton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Hannaford	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Cooperstown	..	1	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	1	1	..	1	..	..	..	1	..	..	7
Binford	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Valley City	5	4	3	4	4	..	4	3	4	..	6	6	..	4	4	4	4	3	2	..	1	5	4	5	3	..	..	8	2	2	..	94
Marion	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
Fargo	2	..	1	1	1	..	1	1	1	1	1	..	..	2	2	2	2	..	2	..	1	1	3	2	1	..	..	4	3	2	..	37
Schaible	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Sheldon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Lisbon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	2
Englevale	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
	24	17	16	11	12	..	14	11	14	3	22	13	..	17	17	22	21	9	14	..	14	23	17	22	12	6	1	39	22	18	..	431

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

N. P. Exhibit 10.

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of December, 1910.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Zenith to																																
Belfield	1									1																		1				3
Beach		1																														1
Dickinson	2	1		1			1	4				3								1	1								2		4	20
Gladstone							1																									1
Hebron								1																								1
Mandan								1									1													1		3
Driscoll	2																															2
Medina																														1		1
Buchanan																	1															1
Bowdon																				1												1
Goodrich		1																														1
Turtle Lake							1													1												2
Oakes	1																									2						3
Walum	1																															1
Casselton				1																												1
Fargo												1			1			1												1		4
	7	3		2			3	6		1		4			1		2	1		3	1					2		1	3	2	4	46
From South Heart to																																
Dickinson													1				1				1											3
From Lehigh to																																
Dickinson					31							26							18					3				3				81
Beach																					1											1
Gladstone			1						1																							2
Boyle						1																										1
Taylor															2																	2
Richardton			2				1	1		1				2								1		1								9
Mandan	1				1		2	1	1	1		1																				8
Bismarck	1				2	3		1	2	1		1		1	1	1																14
Driscoll	1						1																									2
Crystal Springs					1																											1
Medina														1																		1
Oberon																								1								1
Urbana			1																													1
Dazey																					1											1
Hannaford			1																													1
Jessie			1																													1
Valley City								1						1							1											3
	3		6		35	4	4	4	4	3		28		5	3	1			18		1	3		5				3				130
From Taylor to																																
Bismarck								1																								1
From Almont to																																
Mandan									1			2			1	1			1			2	1							1		10
Mile Post 19																				1												1
Timmer															1																	1
Lark							1																									1
							1		1			2			2	1			1	1		2	1							1		13
From Sims to																																
Lyons																1																1
Mandan	2	1	1		2	1	2					2	1	2	2	1	2		1				1						1			22
Solen	2																															2
Flasher										1			1						1													3
Lark		1	1																													2
	4	2	2		2	1	2			1		2	2	2	2	2	2		2				1						1			30
From New Salem to																																
Mandan	2				1		1		1	2				1														1				9
Carson					1														1													2
Bismarck	1		1																													2
	3		1		2		1		1	2				1					1									1				13

N. P. Exhibit 10—(2)

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Mandan to Carson	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
From Leeds to Carrington	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
From Bismarck (Received from Soo Line) to																																
Mandan	8	1	1	..	5	1	4	3	1	3	..	..	3	2	2	3	..	..	4	1	1	1	..	..	..	..	..	..	3	1	3	51
Gwyther	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Flasher	..	1	1	..	..	..	..	3	3	2	..	..	1	..	..	2	..	..	1	..	1	..	..	1	..	..	..	..	..	1	..	17
Mott	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Judson	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
Burleigh	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
McKenzie	..	..	..	..	..	..	..	..	1	..	..	..	..	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Hazelton	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2
Brofy	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Linton	2	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Sterling	1	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	7
Driscoll	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Steele	..	2	1	..	1	1	..	1	..	2	..	..	1	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	12
Dawson	..	1	..	..	2	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	7
Tappen	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	3
Crystal Springs	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
Medina	1	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	4
Cleveland	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Windsor	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Jamestown	4	4	2	..	4	5	2	2	1	4	..	6	8	3	6	2	..	..	6	5	4	2	..	5	..	..	2	..	8	3	3	91
Pingree	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1
Melville	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Edmonds	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Carrington	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Sykeston	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Heaton	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Goodrich	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Denhoff	..	2	..	..	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
McClusky	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
Mercer	..	1	2	1	..	..	..	2	..	..	..	1	1	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	12
New Rockford	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Esmond	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	3
Minnewaukan	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	3
Leeds	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
La Moure	..	1	..	..	..	..	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Edgeley	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Streeter	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	3
Glover	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2
Milnor	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Wahpeton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Sanborn	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
Hannaford	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Cooperstown	..	1	..	..	..	1	..	..	..	..	..	..	5	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	9
Binford	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Valley City	3	3	3	..	2	4	2	3	5	2	..	14	7	3	5	2	..	..	4	2	..	..	..	..	..	..	..	..	7	5	4	80
Wheatland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Hastings	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Fargo	2	1	1	..	1	3	1	3	5	1	..	1	..	4	2	2	..	..	3	..	..	..	..	1	..	..	..	..	..	1	4	36
Sheldon	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	2
Lisbon	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	3
Englevale	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	25	23	13	2	22	25	11	20	20	23	..	24	29	17	18	13	..	..	23	8	9	3	..	9	..	..	2	..	22	13	20	394

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

N. P. Exhibit 11.

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of January, 1911.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Zenith to																																
Beach	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Dickinson	..	..	..	..	3	..	1	..	1	..	2	..	..	1	..	1	..	..	..	4	..	..	..	..	..	..	..	..	..	..	..	13
Gladstone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Taylor	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	2
Richardton	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Hebron	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Mandan	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	1	..	..	..	2	..	..	..	2	..	..	2	..	..	..	..	9
Linton	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	2
Goodrich	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Glover	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Milnor	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Tower City	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Fargo	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1
Lisbon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
	..	..	..	2	4	1	3	..	2	1	3	..	..	1	..	2	..	..	..	7	1	..	..	4	..	..	5	..	..	..	..	36
From South Heart to																																
Dickinson	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
From Lehigh to																																
Dickinson	..	..	19	4	..	9	..	..	..	9	..	..	..	5	..	5	3	..	..	11	5	..	..	11	..	..	..	..	..	8	3	92
Beach	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	2
Gladstone	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	4
Taylor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
Richardton	..	..	..	..	..	3	..	..	..	..	..	..	..	1	..	1	..	..	..	1	1	..	..	1	..	..	..	..	..	..	..	8
Mandan	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	2	..	..	..	1	..	..	..	..	1	1	..	..	1	..	7
Elgin	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Bismarck	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	3	1	..	..	..	..	..	1	..	..	..	1	7
Dawson	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Jamestown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
Oberon	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Leeds	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Jessie	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Fargo	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	..	..	19	6	..	17	..	..	..	12	..	..	..	6	..	6	6	..	..	16	8	..	..	13	..	2	2	..	..	9	6	128
From Almont to																																
Mandan	..	..	2	..	..	..	1	..	..	..	1	..	..	1	..	..	..	..	..	..	2	..	..	..	2	..	1	..	..	1	..	11
From Sims to																																
Mandan	..	..	2	..	3	..	1	..	..	..	2	..	1	..	..	..	1	1	..	2	2	..	..	1	1	..	2	..	..	1	..	20
Lark	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Bismarck	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	3
Fargo	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
	..	..	2	..	3	..	3	..	..	..	2	..	1	..	..	..	1	2	..	3	2	..	1	1	1	..	2	..	..	1	..	25
From New Salem to																																
Mandan	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
From Mandan to																																
Cannon Ball	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2
From Lallie to																																
Sheyenne	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Bismarck (Received from Soo Line) to																																
Mandan	..	..	2	..	5	3	1	..	2	3	..	2	5	3	..	3	..	3	2	4	1	..	4	4	1	..	1	2	..	..	2	53
Gwyther	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
McKenzie	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Hazelton	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	3
Linton	..	..	2	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	6
Driscoll	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	1	..	..	..	4
Steele	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	2	..	..	..	..	..	..	..	1	..	..	..	5
Dawson	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	3
Tappen	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
Medina	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	2
Jamestown	..	..	3	..	6	1	8	3	1	4	..	1	2	2	2	..	..	1	..	3	2	..	5	1	3	1	8	4	..	3	5	69
Pingree	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Sykeston	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Hurdsfield	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Goodrich	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Mercer	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1
New Rockford	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	2	1	..	..	..	4
Esmond	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Leeds	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	2
Streeter	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Sanborn	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	2
Cooperstown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Valley City	..	..	5	..	8	5	5	..	7	2	..	..	7	1	1	3	..	..	2	3	2	..	3	2	3	1	2	2	..	1	1	66
Tower City	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Mapleton	..	..	2	..	..	..	..	..	..	..	2	4	1	..	..	..	..	..	3	5	6	..	4	..	1	..	1	3	..	..	2	34
Fargo	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Davenport	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	2
Lisbon	..	..	16	..	20	11	18	3	11	10	2	8	15	6	4	8	..	5	9	18	11	..	16	12	11	2	19	17	..	6	12	270

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

NORTHERN PACIFIC RAILWAY COMPANY.

NORTH DAKOTA LIGNITE COAL CASE.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of February, 1911.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	TOTAL
FROM ZENITH to																																
Dickinson	3	..	..	2	..	..	..	2	..	..	..	..	..	2	..	..	..	2	..	..	..	..	1	..	1	..	..	1	..	..	..	14
Taylor	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	3
Hebron	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Mandan	2	..	..	2	..	..	..	..	..	..	..	..	..	2	..	..	2	..	..	..	..	..	..	..	1	..	..	..	..	..	..	9
Buchanan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
La Moure	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Oakes	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	2
Wheatland	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Casselton	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	3
Fargo	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Sheldon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	7	..	..	6	..	..	..	3	1	1	..	..	..	5	..	..	4	2	..	..	..	4	1	..	3	..	..	1	..	..	..	38
FROM LEHIGH to																																
Dickinson	..	..	8	..	..	..	9	..	6	4	..	6	..	..	..	..	3	7	..	..	..	..	6	4	4	..	3	..	..	..	..	60
Beach	..	..	1	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	4
Gladstone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	2
Taylor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Richardton	..	2	1	..	..	..	..	..	1	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	7
Mandan	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	4
Bismarck	..	..	..	..	..	..	1	..	1	..	2	..	..	..	1	..	..	..	..	..	..	..	..	1	1	..	1	..	..	..	..	8
Dawson	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Medina	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Jamestown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Dazey	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Valley City	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Fargo	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	..	5	10	..	..	..	11	1	10	4	2	6	..	..	2	..	4	8	..	..	..	..	6	5	10	..	8	..	..	..	..	92
FROM ALMONT to																																
Mandan	..	1	1	1	..	1	..	..	1	1	..	..	..	..	..	2	..	..	..	..	1	..	..	..	2	..	..	..	..	..	..	11
FROM SIMS to																																
Mandan	..	1	1	..	..	..	..	..	..	2	..	..	1	..	..	..	2	1	..	..	1	..	..	1	1	..	..	..	..	..	..	11
Lark	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	3
	..	1	1	..	..	..	..	..	..	2	..	..	2	..	..	..	2	1	..	..	1	..	..	1	3	..	..	..	..	..	..	14
FROM NEW SALEM to																																
Bismarck	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
FROM MANDAN to																																
Cannon Ball	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
FROM BISMARCK to																																
Parkins	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
FROM DAWSON to																																
New Rockford	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Bismarck (Received from Soo Line) to																																
Mandan	1	..	..	4	..	..	..	4	..	1	1	..	..	2	..	1	3	2	..	1	3	..	4	..	2	..	1	..	..	..	..	30
Gwyther	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Timmer	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Flasher	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Judson	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Burleigh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Hazelton	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Templetonville	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Linton	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	2
Sterling	1	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	1	..	..	..	1	..	..	..	..	..	1	..	..	..	2
Driscoll	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	1	..	..	..	1	1	..	..	..	..	..	..	..	..	5
Steele	1	..	..	1	..	..	..	..	..	2	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	1	..	..	..	..	4
Dawson	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Tappen	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Cleveland	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	2
Eldridge	2	..	2	3	..	..	1	2	..	4	5	..	1	4	2	..	5	2	..	2	4	5	5	3	1	..	1	..	..	..	..	54
Jamestown	..	..	..	..	..	1	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Carrington	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Heaton	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Hurdsfield	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Goodrich	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Mercer	..	..	1	..	..	..	..	..	..	1	..	..	..	1	..	..	3	..	..	..	..	..	1	..	..	..	..	..	..	..	..	7
New Rockford	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Minnewaukan	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Leeds	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	2	..	..	..	1	..	2	1	..	..	..	..	..	..	..	7
La Moure	2	..	..	2	..	..	2	2	..	3	2	..	6	3	1	3	2	2	..	4	1	3	4	2	2	..	..	5	..	..	..	53
Cooperstown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Binford	1	..	..	2	..	..	..	..	..	4	..	..	2	..	1	..	2	1	..	1	..	..	..	..	..	..	..	..	..	..	..	1
Valley City	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	2	1	1	..	1	..	1	..	..	..	..	19
Tower City	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Wheatland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Fargo	11	..	4	14	..	1	4	9	..	19	11	..	9	14	5	5	20	13	1	8	16	13	17	6	6	..	5	7	..	..	..	218
Sheldon																																
Lisbon																																

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

N. P. Exhibit 13

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of March, 1911.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	15th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Zenith to																																
Dickinson	..	..	..	3	..	..	..	2	1	..	..	..	..	..	..	3	..	1	1	..	1	..	..	1	..	..	..	..	1	..	1	15
Hebron	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Goodrich	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Fargo	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	..	..	..	3	..	..	..	2	2	..	..	..	..	..	..	5	..	1	1	..	1	..	..	1	..	..	..	..	1	..	1	18
From Lehigh to																																
Dickinson	..	..	9	..	..	4	..	4	..	5	..	..	..	2	..	..	5	..	..	..	..	..	3	1	..	..	..	1	..	..	..	34
Beach	..	..	..	..	..	1	..	..	..	..	1	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Gladstone	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Taylor	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	2
Richardton	..	2	..	1	..	..	..	1	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	7
Glenullen	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Mandan	..	..	1	1	..	..	..	..	..	..	..	..	1	..	..	..	3	..	..	..	..	..	..	..	..	..	..	..	1	..	1	8
Bismarck	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	1
Medina	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
Jamestown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Sheyenne	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
	1	3	10	2	..	7	..	5	..	6	1	..	2	3	..	..	9	..	..	..	..	..	3	3	1	..	..	1	1	2	2	62
From Sims to																																
Mandan	2	..	1	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	1	..	8
Lark	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	3	..	1	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	1	..	9
From New Salem to																																
Bismarck	1	..	..	..	..	1	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Fargo	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	1	..	..	..	..	1	..	..	..	..	1	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
From Driscoll to																																
Dawson	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
From Bismarck (Received from Soo Line) to																																
Mandan	5	2	3	1	..	1	1	..	3	1	1	..	1	..	..	1	..	..	..	1	..	..	2	..	..	..	..	1	3	..	1	28
Burleigh	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
McKenzie	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Hazelton	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Sterling	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1
Driscoll	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
Steele	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	3
Dawson	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Medina	..	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Jamestown	..	2	1	..	..	1	1	2	1	..	1	..	1	1	..	2	1	..	..	2	2	2	1	..	1	..	..	2	4	..	2	30
Goodrich	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Mercer	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
New Rockford	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Esmond	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Leeds	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Streeter	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1
Hannaford	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Valley City	4	..	3	2	..	1	3	2	2	1	2	..	2	2	..	3	3	..	..	2	2	1	2	..	1	..	..	1	4	1	2	46
Fargo	2	1	1	1	..	1	..	..	..	2	..	..	..	..	..	..	..	..	..	2	..	..	1	..	..	..	..	..	3	..	1	15
Lisbon	..	1	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
	13	7	8	5	..	7	7	6	8	5	4	..	5	3	..	6	4	..	..	9	4	3	7	..	2	..	..	4	15	1	8	141

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 18, 1911.

N. P. Exhibit 14.

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of April, 1911.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Zenith to																																
Dickinson	..	..	1	..	..	2	..	3	2	..	..	1	..	2	1	..	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	16
From Lehigh to																																
Dickinson	..	..	..	7	..	..	8	4	..	2	..	..	7	5	..	..	..	5	4	..	..	..	..	..	..	10	1	..	..	..	..	53
Beach	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Gladstone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
Gaylor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	2
Richardton	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	2	..	..	..	..	..	..	..	..	..	4
Glenullen	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Mandan	..	..	..	..	..	..	1	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Bismarck	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
Jamestown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Dazey	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Valley City	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1
	..	..	..	8	..	..	9	5	..	4	..	..	7	5	..	..	..	8	6	..	..	3	..	1	1	11	2	..	..	..	..	70
From Sims to																																
Mandan	1	..	..	1	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
From New Salem to																																
Bismarck	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	3
From Bismarck (Received from Soo Line) to																																
Mandan	..	..	2	..	2	2	1	..	..	..	..	1	2	2	1	..	2	1	2	1	1	..	..	..	2	..	..	..	1	..	..	23
McKenzie	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1
Mazelton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Driscoll	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Steele	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Medina	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Jamestown	..	..	2	..	2	2	1	1	..	3	..	2	1	..	..	..	..	..	..	2	..	..	..	2	..	..	2	3	..	..	..	23
Sykeston	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
New Rockford	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Minnewaukan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1
Leeds	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Cooperstown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Valley City	..	..	4	..	3	2	2	..	..	6	..	1	5	3	2	..	3	3	..	3	..	..	..	2	1	..	..	..	..	..	..	40
Mapleton	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Fargo	..	..	1	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	3	..	1	..	..	..	..	1	..	1	..	..	..	9
Lisbon	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	..	..	10	..	9	7	4	1	..	9	..	4	9	7	3	..	6	6	5	7	3	..	..	4	5	..	4	3	1	..	..	107

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Lignite Coal Case.

Statement showing number of carload shipments of all Coal forwarded per day from points named, for month of May, 1911.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Total
From Zenith to																																
Dickinson	..	3	..	..	1	2	..	2	..	..	..	1	3	..	..	..	..	..	2	2	..	..	2	..	2	..	2	..	..	..	..	22
Gladstone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Mandan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
	..	3	..	..	1	2	..	2	..	..	..	1	3	..	..	..	..	..	2	2	..	..	2	..	3	..	3	..	..	..	..	24
From Lehigh to																																
Dickinson	..	..	11	..	..	2	..	..	3	..	..	2	..	..	..	8	..	..	..	6	..	..	..	..	..	4	2	..	..	..	..	38
Beach	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	4
Glenullen	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Mandan	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Dawson	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	..	..	12	..	..	4	..	..	4	1	..	3	..	..	..	8	..	..	..	7	..	..	..	..	..	5	2	..	..	..	..	46
From Bismarck (Received from Soo Line) to																																
Mandan	2	1	..	1	1	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	1	2	..	11
Steele	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Medina	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	2
Jamestown	..	..	..	..	3	..	..	2	..	..	..	..	..	..	..	..	..	2	..	..	..	1	..	1	..	..	..	..	3	2	..	14
New Rockford	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	2
Leeds	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Edgeley	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Streeter	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Valley City	1	..	..	1	1	2	..	3	..	2	..	4	..	..	2	2	..	3	2	..	..	3	..	3	..	..	..	..	5	3	1	38
Fargo	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	3
Schaible	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	7	1	..	2	7	2	..	6	..	2	..	4	..	..	3	3	..	5	3	..	..	5	..	6	..	..	..	..	10	9	1	76

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

N. P. Exhibit

NORTHERN PACIFIC RAILWAY COMPANY.

NORTH DAKOTA LIGNITE COAL CASE.

Statement showing number of carload shipments of all Coal forwarded from points named, for month of June, 1911.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Tot
FROM ZENITH to																																
Dickinson	..	..	2	4	..	1	2	..	2	1	..	..	3	..	..	..	..	..	..	..	1	..	1	1	1	..	1	2	2	..	..	24
Gladstone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Mandan	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	..	1	2	4	..	1	2	..	2	1	..	..	3	..	..	..	..	..	..	..	1	..	2	1	1	..	1	2	2	..	..	26
FROM LEHIGH to																																
Dickinson	..	..	..	..	10	..	..	..	..	10	..	..	6	..	2	..	..	..	1	..	..	..	..	7	..	..	..	2	..	..	..	38
Beach	..	..	..	..	..	..	..	..	..	1	..	..	..	1	1	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	4
Gladstone	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Richardton	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	3
Mandan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Bismarck	..	..	..	..	..	..	..	..	..	2	..	..	1	..	..	..	..	..	1	2	..	..	..	1	..	1	..	2	..	4	..	14
	..	..	..	..	10	..	..	..	..	14	..	..	7	2	3	..	1	..	2	4	..	..	..	8	..	1	..	4	..	5	..	61
FROM CASSELTON to																																
Hannaford	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	2
McHenry	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	2
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	3	..	..	4
FROM BISMARCK (Received from Soo Line) to																																
Mandan	..	1	..	..	1	1	..	..	2	..	..	1	..	..	..	..	..	..	..	1	..	..	1	..	..	..	..	2	..	1	..	11
Gwyther	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
McKenzie	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Hazelton	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Driscoll	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Steele	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1
Dawson	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Medina	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Jamestown	..	1	..	..	..	2	..	2	1	..	..	2	..	2	..	..	..	..	..	..	1	1	..	..	..	..	1	..	..	..	..	1
New Rockford	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1	1	..	..	..	..	..	3	..	4	..	2	..	21
Leeds	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Valley City	..	3	..	..	2	..	2	1	..	..	..	1	..	6	..	2	..	..	5	3	1	..	3	..	..	5	..	..	..	..	..	2
	..	6	..	..	3	3	2	3	4	..	..	4	..	9	..	3	..	..	5	6	2	..	4	..	..	9	..	8	..	5	..	76

Office of Auditor Freight Receipts,
St. Paul, Minn., Oct. 10, 1911.

NORTHERN PACIFIC RAILWAY COMPANY. N. P. EXHIBIT 17.

Statement showing actual haul of Lignite Coal in North Dakota since the legislative rates became effective, April 11, 1910 to June 30, 1911, with empty haul of cars from points at which last unloaded to points where loaded with Lignite Coal.

MONTH	Number of Cars	LOADED CAR MILEAGE				EMPTY CAR MILEAGE		
		MAIN LINE		Branch Line Trains	Total	Main Line	Branches	Total
		In Local Trains	In Through Trains					
April, 1910	77	2,254	200	584	3,038	1,916	150	2,066
May	158	5,153	1,135	335	6,623	6,660	329	6,989
June	164	6,673	1,363	586	8,622	6,481	489	6,970
July	131	4,304	1,947	616	6,867	5,046	497	5,543
August	203	7,891	4,996	2,129	15,016	10,197	1,337	11,534
September	410	17,447	9,093	3,261	29,801	21,611	1,726	23,337
October	630	24,955	12,668	7,052	44,675	33,091	2,085	35,176
November	729	26,549	26,507	7,617	60,673	28,268	4,599	32,867
December	656	26,220	24,704	8,706	59,630	27,990	8,302	36,292
January, 1911	490	18,537	18,000	2,648	39,185	22,513	3,907	26,420
February	392	13,213	18,328	3,493	35,034	25,334	3,957	29,291
March	235	12,047	5,281	1,383	18,711	18,865	2,757	21,622
April	216	11,759	2,886	421	15,066	10,453	135	10,588
May	135	5,746	2,603	524	8,873	3,642	80	3,722
June	183	9,498	2,635	537	12,670	9,477	1,392	10,869
TOTAL	4,809	192,246	132,346	39,892	364,484	231,544	31,742	263,286

LOADED CAR MILES:

In Local Trains	192,246	= 52.74%
In Through Trains	132,346	= 36.31%
In Branch Trains	39,892	= 10.95%
	364,484	=100.00%

EMPTY CAR MILES 263,286 = 72.23% of loaded

NORTHERN PACIFIC RAILWAY COMPANY. N. P. EXHIBIT 18.

Statement Showing Number of Cars, Tons, Ton Miles, Northern Pacific Revenue, Average Haul, Average Rate per Ton Mile and Average Revenue per Car, on Intrastate Carload Shipments of Lignite Coal forwarded from points named, for year ending June 30, 1911.

FROM	No. of Cars	Tons	Ton Miles	Nor. Pac. Revenue	Average Haul	Average Rate per Ton Mile in Cents	Average Revenue per Car
New Salem	39	1,205	52,863	$536.75	43.87	1.015	$13.76
Sims	140	3,762	187,205	1,708.96	49.76	.913	12.21
Lehigh	1,287	33,616	1,238,027	13,609.00	36.83	1.099	10.57
Zenith	352	9,814	650,348	4,936.12	66.27	.759	14.02
All Other Stations	62	1,808	87,977	816.33	48.66	.928	13.17
TOTAL	1,880	50,205	2,216,420	21,607.16	44.15	.975	11.49
Bismarck—Received from Soo Line	2,532	68,345	7,164,258	37,345.91	104.82	.521	14.75
GRAND TOTAL	4,412	118,550	9,380,678	$58,953.07	79.13	.628	$13.36

Office of Auditor Freight Receipts,
St. Paul, Minn., Aug. 15, 1911.

NORTHERN PACIFIC RAILWAY COMPANY. N. P. EXHIBIT 19.

Comparison of Revenue from, and traffic statistics pertaining to Lignite Coal Traffic with all freight traffic handled in the State of North Dakota—Fiscal year ending June 30th, 1911.

TOTAL FREIGHT TRAFFIC IN NORTH DAKOTA	Tons Moved	Tons One Mile	Per Cent	Average Haul in State	Revenue	Average Rate per Ton Mile
Passing through the State	1,180,619	445,435,912	63.5	377.3	$3,856,577.35	.00866
Into or out of the State	1,565,503	229,370,853	32.7	146.5	2,081,153.47	.00907
Local to the State	335,430	26,925,257	3.8	80.2	430,546.85	.01599
ALL TRAFFIC in the State	3,081,552	701,732,022	100.	227.7	6,368,277.67	.00908
LIGNITE COAL TRAFFIC in State	118,550	9,380,678	....	79.13	58,953.07	.00628

	Miles	
Revenue freight car miles—loaded	36,450,279	
Revenue freight car miles—empty	6,717,756	=18.43% of loaded
TOTAL	43,168,035	
Average tons per loaded car—all freight	19.25	
Average tons per loaded car—lignite coal	26.87	
LIGNITE COAL TRAFFIC—as shown by Statement 17:		
Loaded car miles	364,484	
Empty car miles	263,286	=72.23% of loaded
TOTAL	627,770	

N. P. EXHIBIT 20.

NORTHERN PACIFIC RAILWAY COMPANY.

Statement showing comparative cost of transporting freight in Main Line "Way," Main Line "Through" and Branch Line freight trains on operating districts within or touching North Dakota, for Road Train Service and Engine Service Expenses, including repairs of road engines.

NOVEMBER 1910 AND APRIL 1911.

	Main Line Through Freights	Main Line Way Freights	Branch Line Freight
Wages of trainmen and enginemen, fuel and other supplies for and repairs of road freight engines	$139,831.74	35,982.94	45,129.62
Train mileage	182,694	38,910	72,143
Cost per train mile	76.5	92.5	62.6
Average gross train load—tons	1,476	669	404
Cost per 100 ton miles	5.18	13.83	15.50
Comparison of cost with "Through" freight train service based on tonnage hauled	100	267	299

Therefore, it costs two and two-thirds times as much for transportation in Main Line Way freights as in Main Line Through freights, and it costs three times as much for transportation in Branch freights as in Main Line Through freights.

The months of November, 1910 and April, 1911, taken together as representing a fair average for a year show:

	Ton Mileage		Average train load in tons	Relation
Main Line "Through" trains	259,787,614	91.121%	1,476.5	221
Main Line "Way" trains	25,313,590	8.879%	669.0	100
	275,101,204	100.%		

N. P. Exhibit 21.

NORTHERN PACIFIC RAILWAY COMPANY.

Lignite Coal shipments in North Dakota, year ending June 30th, 1911.

	No. of Cars	Weight Tons	N. P. Revenue	Number of Cars Switched	
				Originating or Delivery	Making or breaking up trains
From New Salem to					
Mandan	24	704	$281.89	24	..
Timmer	1	36	20.33	..	1
Carson	3	84	56.61	..	3
Bismarck	10	345	141.56	10	..
Fargo	1	36	36.36	1	2
Total	39	1,205	536.75	35	6
From Sims to					
Lyons	2	40	$16.00	..	..
Mandan	107	2,914	1,194.68	107	..
Gwyther	1	25	12.35	..	1
Solen	2	46	25.59	..	2
Flasher	9	228	141.15	..	9
Lark	14	370	240.63	..	14
Bismarck	3	87	38.02	3	3
Burdick	1	25	12.84	..	1
Fargo	1	27	27.70	1	2
Total	140	3,762	1,708.96	111	32
From Lehigh to					
Gladstone	30	771	$231.29	..	..
Boyle	4	93	27.68	..	..
Taylor	43	1,093	382.63	..	..
Richardton	73	2,023	748.58	..	..
Antelope	2	50	19.84	..	..
Glenullen	3	93	42.63	..	..
Mandan	74	1,957	1,213.49	74	..
Elgin (Shanley)	2	52	49.95	..	2
Burt	2	43	43.23	..	2
Mott	3	77	79.46	..	3
Bismarck	76	2,087	1,356.56	76	76
Burleigh	2	46	31.15	..	2
Driscoll	3	71	52.40	..	3
Dawson	5	112	92.05	..	5
Crystal Springs	2	44	37.55	..	2
Medina	13	328	290.73	..	13
Jamestown	12	329	325.57	12	12
Buchanan	2	41	41.56	..	2
Pingree	1	32	33.50	..	1
Edmunds	1	21	21.32	..	1
Barlow	1	32	35.19	..	1
Forward	354	9,395	$5,156.36	162	125

	No. of Cars	Weight Tons	N. P. Revenue	Number of Cars Switched	
				Originating or Delivery	Making or breaking up trains
From Lehigh					
Brought forward	354	9,395	$5,156.36	162	125
Sheyenne	1	36	42.12	..	1
Oberon	3	80	95.03	..	3
Leeds	1	37	46.55	..	1
Ypsilanti	1	31	30.80	..	1
Montpelier	1	26	27.14	..	1
Adrian	1	21	21.68	..	1
Dickey	1	21	22.15	..	1
Urbana	1	24	23.89	..	1
Rogers	1	20	21.20	..	1
Dazey	8	219	238.83	..	8
Hannaford	3	73	81.53	..	3
Jessie	5	121	141.97	..	5
Valley City	9	244	259.03	9	9
Wheatland	2	41	46.46	..	2
Casselton	1	22	26.03	..	1
Kathryn	1	21	26.27	..	1
Fargo	3	86	103.68	3	6
Dickinson	849	21,878	6,564.06	849	..
Beach	41	1,220	634.22	..	..
Total	1,287	33,616	$13,609.00	1,023	171
From Zenith to					
South Heart	2	57	$17.10	..	..
Dickinson	217	6,151	2,152.94	217	..
Gladstone	16	388	155.32	..	..
Taylor	8	211	86.24	..	..
Richardton	5	122	52.49	..	..
Hebron	5	148	69.52	..	..
Mandan	33	937	637.13	33	..
Bismarck	2	46	32.73	2	2
Linton	2	67	61.98	..	2
Driscoll	2	68	55.56	..	2
Medina	1	27	25.75	..	1
Jamestown	1	34	35.72	1	1
Buchanan	6	145	153.81	..	12
Bowden	2	54	64.74	..	4
Goodrich	3	72	90.70	..	6
Turtle Lake	2	67	91.05	..	4
Sheyenne	1	20	24.18	..	2
La Moure	3	71	83.49	..	6
Glover	1	22	25.88	..	2
Oakes	5	144	172.74	..	10
Milnor	1	27	34.95	..	2
Walum	1	26	29.87	..	2
Valley City	1	21	22.69	1	2
Tower City	1	24	28.43	..	2
Wheatland	1	28	33.62	..	2
Casselton	2	52	62.28	..	4
Fargo	12	353	444.79	12	24
Sheldon	1	29	36.42	..	2
Lisbon	1	26	32.30	..	2
Belfield	12	324	97.32	..	..
Beach	2	53	24.38	..	..
Total	Cars 352	destined 9,814	east of Dickinson $4,936.12	266	119 215

	No. of Cars	Weight Tons	N. P. Revenue	Number of Cars Switched	
				Originating or Delivery	Making or breaking up trains
From Leeds to					
Carrington	1	20	$10.03	..	..
Hebron	1	20	22.80	..	2
Total	2	40	$32.83	..	2
From Dawson to					
New Rockford	1	27	$17.47	..	1
From Driscoll to					
Dawson	1	26	$9.55	..	..
From Bismarck to					
Parkins	1	20	$9.80	1	1
From Mandan to					
Cannon Ball	2	40	$17.20	2	..
Solen	1	26	11.71	1	..
Flasher	5	126	65.58	5	..
Total	8	192	$94.49	8	..
From Almont to					
Mandan	35	1,135	$487.95	35	..
Mile Post 19, Mott Line	1	35	17.11	..	1
Timmer	1	43	26.43	..	1
Lark	1	44	29.47	..	1
Total	38	1,257	$560.96	35	3
From Hebron to					
Mandan	1	21	$11.00	1	..
From Taylor to					
Bismarck	1	21	$12.57	1	..
From Gladstone to					
Taylor	1	26	$7.82	..	..
Mandan	1	22	13.24	1	..
Total	2	48	$21.06	1	..
From South Heart to					
Dickinson	7	156	$46.60	7	..

	No. of Cars	Weight Tons	N. P. Revenue	Number of Cars Switched	
				Originating or Delivery	Making or breaking up trains
From Bismarck (Received from Soo Line) to					
Apple Creek	2	47	$8.91	..	..
Burleigh	9	241	43.89	..	..
McKenzie	24	630	145.49	..	..
Hazelton	32	796	298.72	..	..
Templetonville (Brofy)	11	283	118.76	..	..
Linton	28	758	347.62	..	..
Sterling	30	756	201.58	..	..
Driscoll	33	860	269.20	..	..
Steele	45	1,200	437.68	..	..
Dawson	38	941	380.08	..	..
Tappen	10	241	105.08	..	..
Crystal Springs	3	77	35.03	..	..
Medina	22	632	307.57	..	..
Cleveland	12	296	157.13	..	..
Windsor	1	20	11.04	..	..
Eldridge	8	178	100.88	..	..
Jamestown	590	16,094	9,306.70	590	..
Pingree	6	141	90.10	..	..
Edmunds	1	22	14.54	..	6
Melville	3	80	53.13	..	1
Carrington	10	260	180.27	..	3
Sykeston	7	180	131.69	..	10
Heaton	4	86	65.01	..	7
Chasley	2	45	35.35	..	4
Hurdsfield	2	52	40.88	..	2
Goodrich	8	216	173.30	..	2
Denhoff	4	102	82.27	..	8
McClusky	26	613	510.81	..	4
Mercer	11	271	229.15	..	26
Turtle Lake	5	109	95.27	..	11
Barlow	4	99	70.88	..	5
New Rockford	61	1,623	1,184.11	..	4
Sheyenne	3	85	65.44	..	61
Oberon	1	24	18.45	..	3
Esmond	7	189	156.44	..	1
Minnewaukan	11	321	257.04	..	7
Leeds	32	852	704.17	..	11
Dickey	1	22	14.97	..	32
La Moure	7	168	118.19	..	1
Medberry	2	45	34.45	..	7
Edgeley	8	182	142.11	..	2
Deisem	1	24	19.29	..	8
Gackle	4	100	80.46	..	1
Streeter	10	256	212.24	..	4
Glover	2	49	36.75	..	10
Forward	1,141	30,266	$17,092.12	590	243

	No. of Cars	Weight Tons	N. P. Revenue	Number of Cars Switched	
				Originating or Delivery	Making or breaking up trains
From Bismarck (Received from Soo Line) to					
Brought forward	1,141	30,266	$17,092.12	590	243
Milnor	2	45	37.48	..	2
Mooreton	1	25	22.11	..	1
Wahpeton	3	71	65.70	..	3
Urbana	1	27	16.12	..	1
Sanborn	4	119	74.38	..	4
Hannaford	3	77	55.44	..	3
Shepard	3	69	50.74	..	3
Cooperstown	43	1,135	845.43	..	43
Lovell	1	26	19.70	..	1
Jessie	1	27	20.59	..	1
Binford	3	70	54.84	..	3
Valley City	596	16,600	11,205.23	596	596
Tower City	2	64	44.96	..	2
Wheatland	2	47	35.82	..	2
Casselton	3	74	57.71	..	3
Kathryn	1	25	20.93	..	1
Hastings	4	92	80.45	..	4
Marion	1	22	19.44	..	1
Mapleton	4	111	91.45	..	4
Fargo	192	5,311	4,270.15	192	192
Schaible	5	137	112.90	..	5
Davenport	3	79	66.47	..	3
Sheldon	12	306	246.46	..	12
Lisbon	15	458	358.41	..	15
Englevale	2	43	33.25	..	2
Mandan	429	11,681	1,733.22	429	..
Gwyther	5	146	45.38	..	5
Solen	2	45	19.05	..	2
Parkin	3	71	31.38	..	3
Timmer	2	46	20.96	..	2
Flasher	37	872	437.23	..	37
Lark	1	26	13.68	..	1
Mott	1	24	16.13	..	1
Judson	4	108	30.60	..	4
				2,532	At Bismarck
Total	2,532	68,345	$37,345.91	4,339	1,205

N. P. Exhibit 21—(6)

RECAPITULATION.

From	No. of Cars	Weight Tons	N. P. Revenue	Number of Cars Switched	
				Originating or Delivery	Making or breaking up trains
New Salem	39	1,205	$536.75	35	6
Sims	140	3,762	1,708.96	111	32
Lehigh	1,287	33,616	13,609.00	1,023	171
Zenith	352	9,814	4,936.12	266	215
Leeds	2	40	32.83	..	2
Dawson	1	27	17.47	..	1
Driscoll	1	26	9.55	..	..
Bismarck	1	20	9.80	1	1
Mandan	8	192	94.49	8	..
Almont	38	1,257	560.96	35	3
Hebron	1	21	11.00	1	..
Taylor	1	21	12.57	1	..
Gladstone	2	48	21.06	1	..
South Heart	7	156	46.60	7	..
Bismarck—received from Soo Line	2,532	68,345	37,345.91	4,339	1,205
Grand Total	4,412	118,550	$58,953.07	5,828	1,636

The switching is that done at points where switch engines are operated, and switching done by train crews between division terminals is not included.

NORTHERN PACIFIC RAILWAY COMPANY. N. P. EXHIBIT 22.

OPERATING COST OF LIGNITE COAL IN NORTH DAKOTA.

COMPARISON OF TRANSFORTATION WORK REQUIRED.

100 Cars Lignite Coal hauled one mile.	Tons		Distance		Ton Miles
Contents of cars	26.87	x	100	=	2,687
Loaded cars	16.	x	100	=	1,600
Empty cars	16.	x	72.23	=	1,156
					5,443 = to 202.6 gross ton miles to produce 100 revenue ton miles
100 Cars all kinds of freight.					
Contents of cars	19.25	x	100	=	1,925
Loaded cars	16.	x	100	=	1,600
Empty cars	16.	x	18.43	=	295
					3,820 = to 198.5 gross ton miles to produce 100 revenue ton miles.

These figures show there is practically no difference between the cost of hauling one ton of lignite coal and the cost of all freight in the same class of train, therefore, the cost of transportation of lignite coal depends upon the class of train service furnished.

As shown by statement N. P. 17, the lignite coal business—April 1910 to June 1911, inclusive, was hauled as follows:

	LOADED CAR MILES		
Class of train in which hauled.	Actual car miles	Relative cost per Statement N. P. 20	Equated car miles
Main Line—"Through"	132,346	100	132,346
Main Line—"Way"	192,246	267	513,297
	324,592		645,643
Branch Lines	39,892	299	119,277
	364,484	210	764,920

The transportation of lignite coal, therefore, costs 210% of the equated ton mile cost of all freight.

Using the figures shown in Statement N. P. 20 as to the volume of freight handled in "Through" and "Way" freights, and the relative cost per ton mile of "Through"—"Way" and Branch Line freight train service, we produce the equated ton mileage as follows:

		REVENUE TON MILES			
		Actual	Relative Cost		Equated
In Main Line "Through" trains	91.121%	579,387,280	x	1	579,387,280
In Main Line "Way" trains	8.879	56,456,575	x	2.67	150,739,055
In all Main Line trains	100.%	635,843,855			730,126,335
In Branch Line trains		65,888,167	x	2.99	197,005,619
The actual ton miles were		701,732,022			
The ton miles for arriving at the actual cost are					927,131,954

STATION SERVICE.

As heretofore shown, N. P. 19, there were 1,565,503 tons of interstate freight destined to or originating in the State of North Dakota receiving one terminal service in that state; and 335,430 tons local to the state receiving two station services in the state. The result of this may be calculated as follows:

	Tons handled	
1,565,503 x 1=	1,565,503	
335,430 x 2=	670,860	
Station service was therefore furnished for	2,236,363	tons
The average car load was	19.25	"
Therefore, station service was furnished for	116,174	cars

The tonnage handled at stations in North Dakota in the months of November, 1910 and April, 1911 (together taken as representing the average for a year) was as follows:

Total tons	461,509
Including warehouse freight	50,383=to 10.92% of total tonnage.

To offset the extra work in handling warehouse freight, such tonnage is equated by allowing 20 tons for each actual ton handled, so that the division of the cars and the cost for each class is arrived at as follows:

	Actual cars		Equated cars
Car load freight 89%=	103,395	x 1=	103,395
Merchandise 11%=	12,779	x 20=	255,580
	116,174		358,975
Station service expense was			$184,472.24
Cost per car for car load business			47.4c
4,412 cars lignite receiving two station services=			
8,824 cars @ 47.4c, or			$4,182.58

YARD SERVICE.

The terminal switching of a car load of coal or other product involves four movements. Applying this practice to the cars so handled, and counting each car switched in breaking up and making up trains as one movement, our records disclose that during the fiscal year ended June 30, 1911 there were, at Fargo, Jamestown, and Mandan, North Dakota 599,022 car movements at a cost of $149,471.21, or an average cost per car movement of 25c.

The switching on Statement N. P. 21 has, therefore, been divided into intermediate, or train switching, separate and distinct from terminal switching.

2,532 cars received from the "Soo" Line at Bismarck on which the Northern Pacific performed one-half the switching (and on which revenue is included with the lignite coal revenue) counted as 2 movements	5,064	rated cars.
3,296 cars on which the Northern Pacific furnished full terminal switching, rated as 4 movements	13,184	" "
Making and breaking up trains—one movement	1,636	" "
19,884 cars @ 25c=	19,884	" "
	$4,971.00	

Freight Car Repairs.

Wear and tear of a freight car does not depend wholly upon the number of miles run, because in fact a large amount of damage is done in switching service. Under the car service rules 48 hours free time is allowed for loading, and the same amount for unloading, therefore, the short haul business receives greater use of a freight car than does long haul business. Taking these facts into consideration, and assuming that the average travel of a car is twenty miles per day, the relative cost for repairs of freight cars used in lignite coal business as compared with all business is shown by the following table:

	Car Miles	
All Business:		
Loaded (See N. P. 19)	227.7	
Empty—18.43%	42.0	
Actual miles	269.7	
Four days free time @ 20 miles	80.0	
Comparative cost per actual mile	349.7	@1.2c=$4.20
		1.56c
Lignite Coal:		
Loaded	79.1	
Empty—72.23%	57.1	
Actual miles	136.2	
Four days free time @ 20 miles	80.0	
Comparative cost per actual mile	216.2	@1.2c=$2.59
Comparative cost per actual mile in excess of all business		1.90c
		21.8%

It is, therefore, fair to add 21.8% to the average cost per mile as applied to the lignite business.

Loaded car mileage	346,201	
Empty car mileage	247,261	
	593,462	@1.2c per mile=$7,121.54
		Add 21.8% = 1,552.50
		$8,674.04

Loss and Damage—Traffic Expenses—General Expenses.

It is considered fair to apportion these items on a revenue basis. As shown in Statement N. P. 23, these items are 4.56% of all freight revenue in the state.

Lignite coal revenue, per Statement No. 1—$58,953.07—4.56% of which is $2.688.26.

NORTHERN PACIFIC RAILWAY COMPANY.

Freight Expenses in the State of North Dakota.
Year Ending June 30, 1911.

Station Service.			
Station Employes	$168,165.29		
Weighing and Car Service Associations	3,224.75		
Station supplies and expenses	8,955.85		
Operating joint yards and terminals—Dr.	29.85		
Add prop'n of superintendence, stationery, etc.	4,096.50	$184,472.24	
Yard Service.			
Yardmasters and their clerks	13,706.07		
Yard conductors and brakemen	45,067.06		
Yard switch and signal tenders	2,645.79		
Yard supplies and expenses	672.65		
Yard enginemen	26,340.13		
Enginehouse expenses—yard	11,812.62		
Fuel for yard locomotives	32,780.31		
Water for yard locomotives	2,274.39		
Lubricants for yard locomotives	317.59		
Other supplies for yard locomotives	357.85		
Personal injuries—yard	7,700.00		
Prop'n superintendence, stationery, etc.	3,087.16		
Repairs, renewals and depreciation switch locomotives	17,033.15	163,794.77	
Train Operation.			
Dispatching trains	34,007.87		
Telegraph and telephone operation	10,451.92		
Interlocking, block and other signal operation	607.29		
Crossing flagmen and gatemen	2,804.01		
Enginemen	191,092.46		
Enginehouse expenses	54,079.74		
Fuel for locomotives	515,754.33		
Water for locomotives	28,165.06		
Lubricants for locomotives	5,303.70		
Other supplies for locomotives	4,482.35		
Trainmen	212,230.61		
Train supplies	29,108.51		
Clearing wrecks	7,769.61		
Damage to stock by trains	7,808.64		
Damage to property by trains	25,622.29		
Personal injuries	41,802.19		
Prop'n of superintendence, stationery, etc.	29,788.36		
Repairs, renewals and depreciation locomotives—Road	265,029.94	1,465,908.88	
Transportation expenses		$1,814,175.89	
Maintenance of Equipment (General Charges Apportioned).			
Repairs, renewals and depreciation—Freight cars		518,679.37	
		2,332,855.26	
Maintenance Way and Structures.			
Add repairs, renewals and depreciation—Work cars	519,471.33 12,861.14		
		532,332.47	
Loss and Damage of Freight	133,386.63		
Traffic Expenses	72,216.97		
General Expenses	84,865.06		
		290,468.66	
Total		$3,155,656.39	

Equated ton miles, 927,131,954
Cost per 100 ton miles, 15.811c

Revenue car miles, 43,168,035
Cost per car mile, 1.2c

Revenue ton miles, 701,732,022
Cost per ton mile, .0759

Freight Revenue, $6,368,278.00
Per Cent of Revenue, 4.56%

N. P. Exhibit 24.

NORTHERN PACIFIC RAILWAY COMPANY.

Results from the transportation of Lignite Coal in North Dakota, Year Ending June 30, 1911.

Train Operation Expense:	
9,380,678 ton miles @ 2.1=19,699,424 equated ton miles @ 1.5811 mills per ton mile	$31,146.76
Switching:	
19,884 car movements @ 25c	4,971.00
Station Service:	
4,412 cars x 2=8,824 cars @ 47.4c	4,182.58
	40,300.34
Repairs to Freight Cars	8,674.04
Maintenance of Way and Structures:	
9,380,678 ton miles at average cost of 0.759 mill	7,119.93
Loss and Damage, Traffic and General Expenses:	
Revenue proportion 4.56% of $58,953.07.	2,688.26
Total Operating Expenses	$58,782.57
Taxes: 4.112% of $58,953.07	2,424.15
	61,206.72
Revenue from the traffic	58,953.07
Deficit	$2,253.65

N. P. Exhibit 25.

IOWA DISTANCE RATES.

Soft Coal.

Distance, Miles	Lump and Nut	*Enjoined Rates, Lump and Nut	Pea and Slack	North Dakota Legislative Lignite
25	46	43	37	38
50	66	64	52	46
75	85	79	64	53
100	100	94	74	61
125	107½	103	81½	68
150	115	108	89	76
175	122½	113	96½	86
200	130	118	104	95
250	140	128	114	106
300	150	135	124	119
350	160	142	129	131
400	170	147	134	144

*The Board of R. R. Commissioners of the State of Iowa ordered in the above designated rates on Soft Coal, (Lump and Nut) to become effective Dec. 31, 1910. Carriers took case to Judge McPherson of the U. S. Circuit Court for the Southern District of Iowa who issued a temporary injunction which is still in effect.

N. P. Exhibit 26.

SOFT COAL.

From Chicago To		Distance	*Rate	No. Dak.
Wheaton	Ill.	25	54	38
Maple Park	"	51	78	47
Rochelle	"	75	80	53
Dixon	"	98	90	61
Morrison	"	124	95	68
Low Moor	Ia.	148	125	76
Wheatland	"	173	140	86
Lisbon	"	202	150	97
Luzerne	"	249	150	106
La Moille	"	296	160	119
Ogden	"	352	185	134
Maple River Jct.	"	400	230	144

*C. N. W. Ry. G. F. D. 13125, I. C. C. No. 7160. Effective June 1, 1910.

N. P. Exhibit 27.

SOFT COAL FROM KANSAS CITY, MISSOURI.

In Cents Per Ton.

To	Distance	*Rate	North Dakota Legislative
Lee's Summit.... Mo.	24	50	38
Holden..... "	51	70	47
Knobnoster..... "	75	80	53
Smithton..... "	102	105	62
Clarksburg..... "	127	110	69
Elston..... "	148	125	76
Isbell..... "	174	135	86
Harman..... "	202	150	97
Allentown..... "	251	170	109

*Rates copied from Missouri Pacific tariff No. 1752, I. C. C. A-1080. Effective Aug. 22, 1909.

N. P. Exhibit 28.

KANSAS DISTANCE TARIFF RATES
ON
SOFT COAL.
In Cents Per Ton.

Distance Miles	Rate in Effect Previous to March 14, 1910	Present Rates (See Note)	North Dakota Legislative
25	90	55	38
50	115	70	46
75	140	100	53
100	150	110	61
125	195	120	68
150	215	135	76
175	230	140	86
200	245	160	95
250	280	180	106
300	325	210	119
350	380	240	131
400	410	270	144

Note: These rates copied from Missouri Pacific Distance Rates No. 2810, I. C. C. No. A-1457, Effective March 14, and May 4, 1910, on Intrastate and Interstate traffic respectively. The following statement appears in connection with the rates:

"IN PROTEST

In compliance with Legislative Enactment, May 29, 1909, and not commensurate nor compensatory, distance rates named in items will take precedence over rates named in class or commodity tariffs, and will govern where lower than the rates carried in such Tariff on traffic moving wholly within the State of Kansas, and which does not originate nor go out of the State in reaching destination."

N. P. Exhibit 29.

*SOFT COAL FROM KANSAS CITY, MISSOURI.

Rates in Cents Per Ton.

L-Lump. S-Slack.

To	Miles	Rate	North Dakota Legislative
Basehor.....Kan.	25	55	38
Oskaloosa..... "	50	65	46
Denison..... "	75	L-75 S-65	53
Bancroft..... "	100	100	61
Vermillion..... "	126	110	69
Blue Rapids..... "	151	115	78
Linn..... "	176	130	87
Ames..... "	199	140	95
Glen Elder..... "	251	168	109
Kirwin..... "	298	189	119
Lenora..... "	349	220	131
Martin City.....Mo.	25	50	38
Wagstaff.....Kan.	46	70	46
Imes.....	75	L- 80 S- 75	53
Vassar.....	103	L-100 S- 88	62
Admire.....	129	L-120 S-116	69
Council Grove.....	152	L-130 S-116	78
Herrington.....	178	L-132 S-120	87
Carlton.....	198	L-146 S-136	95
Marquette.....	248	160	106
Hoisington.....	301	L-190 S-172	120
McCracken.....	348	L-230 S-192	131
Shields.....	397	L-250 S-200	144

*Rates copied from Missouri Pacific tariff No. 1752, I. C. C. 1080. Effective August 22, 1909.

N. P. Exhibit 30.

SOFT COAL. ROCK SPRINGS, WYOMING.

To	Distance Miles	*Rate		North Dakota Legislative Rates on Lignite
Point of Rocks	25	1.30		38
Bitter Creek	45	1.50		44
Wamsutter	78	1.50		55
Creston	90	1.50		58
Rawlins	119	1.50		67
Walcott	137	2.00		72
Allen	175	2.25	Slack 2.00	86
Rock River	197	2.25	" 2.00	95
Hermosa	254	2.30	" 2.25	109
Archer	301	2.70	" 2.30	120
Bushnell	346	3.00	" 2.50	131
Sidney	395	3.00	" 2.50	144

*Rates copied from Union Pacific tariff G. F. O. No. 11321, I. C. C. No. 2176, Effective July 22, 1908. Corrected to Sept. 1, 1911.

N. P. EXHIBIT 31.

SOFT COAL FROM PITTSBURG, KANSAS.

To	Distance	Rate	Slack	North Dakota Legislative
Brazilton	21	50	50	38
Chanute	55	70	70	47
Morehead	76	70	70	55
Independence	94	80	75	59
Elk Falls	124	110	84	68
Grand Summit	146	115	94	76
Winfield	175	131	100	86
Wellington	198	132	100	95
Crisfield	251	170	136	109
Waynoka, Okla	305	240	175	120
Woodward, "	340	240	192	129
Glazier, Tex	400	310	248	144
Carlyle	77	...	...	55
Garnett	99	70	...	61
No. Ottawa	125	80	75	68
Clare	151	80	75	78
Holliday	169	80	75	84

SOFT.—"Santa Fe System" Tariff 5994-D, I. C. C. 5369. Effective 8-1-10, corrected to 9-10-11. Issued by A. G. Sheer, C. of T. B., Chicago.

SLACK.—"Santa Fe System" 5985-J, I. C. C. 5509. Effective State Traffic Dec. 19, 1910, Interstate Traffic Dec. 25, 1910. Corrected to 9-10-11.

N. P. Exhibit 32.

NEBRASKA DISTANCE RATES.

Distance	*Rate	No. Dak. Legislative
25	51	38
50	68	46
75	88.4	53
100	102	61
125	117.3	68
150	127.5	76
175	142.8	86
200	153	95
250	174.2	106
300	195.5	119
350	212.5	131
400	229.5	144

*Rates shown in C. N. W. Ry. G. F. D. No. 1602-A, I. C. C. 6474, effective August 7, 1907, also shown in Mo. Pac. tariff 40-A, I. C. C. A-134, effective Sept. 6, 1907. *The face of latter issue is stamped in red ink with a statement that rates in question were published under protest and the right to contest same is reserved.*

N. P. Exhibit 33.

SOFT COAL FROM BRAZIL, INDIANA.

To	Distance, Miles	*Present Rate	North Dakota Legislative
West Melcher.....Ind.	25	40	38
Veedersburg..... "	49	40	46
Pine Village..... "	74	55	53
Goodland..... "	96	67	61
Pogue..... "	116	77	68
Goodland..... "	145	77	74
Hammond..... "	200	77	95
Three Oakes....Mich.	253	1.22	109
Decatur..... "	297	1.37	119
Wheatfield..... "	350	1.52	131
Grass Lake..... "	399	1.57	144

*From Chicago & Eastern Ill. R. R. tariff 1200-E, I. C. C. No. 2576. Effective Dec. 10, 1910.

N. P. EXHIBIT 34.

SOFT COAL RATES IN INDIANA, ETC.

From Carbon To	Distance	*Rate	North Dakota Legislative
Reno	25	50	38
Mt. Jackson	51	50	47
Fortville	74	75	53
Alexandria	101	75	62
Marion	122	75	68
Urbana	149	85	76
Warsaw	173	95	86
Goshen	200	95	95
Benton Harbor, Mich.	253	122	109

*Rates copied from C. C. C. & St. L. Ry. Coal Tariff L. C. 78-C, I. C. C. No. 5603. Effective Dec. 10, 1910. Issued under special permission of the I. C. C. No. 15720 of Dec. 1, 1910.

N. P. Exhibit 35.

BITUMINOUS COAL.

Bellaire, Ohio To	Distance Miles	*Present Rate	North Dakota Legislative
Spiedel.....O.	23	30	38
Cambridge.....	52	50	47
Sonora.....	71	50	53
Toboso.....	94	60	59
Hunt.....	123	80	68
Belleville.....	151	90	78
Shelby Jct.....	177	100	87
Attica Jct.....	199	100	95
Deshler.....	253	100	109
Hicksville.....	299	135	119
Wawasee.....Ind.	349	135	131
Wellsboro..... "	405	165	147

*Bellaire to Sandusky, Distance 131 miles, Rate $1.00

*Bellaire to Sandusky, On Lake Cargo Coal, Rate .90

N. Dak. Legislative rate for same distance .71

*F. V. Davis, Agent, I. C. C. No. 26. Effective Jan. 23, 1911.

N. P. Exhibit 36.

SOFT COAL FROM LILLY, PA.

To		Distance	Rate	North Dakota Legislative
State Rates	Johnstown..Pa.	20	*45	*41.4
	Millwood.. "	50	*98	*51.5
	Irwin..... "	75	*98	*59.4
	Allegheny. "	97	*98	*68.3
	Kenwood.. "	125	1.30	68
New Waterford...Ohio		150	1.30	76
Sebring..... "		175	1.30	86
Canton..... "		198	1.35	95
Londonville..... "		252	1.35	109
Bucyrus..... "		298	1.45	119
Lafayette..... "		349	1.45	131
Monroeville..... "		401	1.80	147

*Rates per Gross Ton—others per net ton.

Interstate Rates per Penna. R. R. Co. A. A. I. C. C. 484, Effective November 13, 1911.

N. P. Exhibit 37.

SOUTH DAKOTA DISTANCE RATES.

G. N. Ry. G. F. O. 22561. So. Dak. Ry. Commission No. 85.

Distance Miles	Rate	N. D. Legislative Rate
5	.46	.30
10	.54	.30
15	.60	.35
20	.65	.37
25	.70	.38
30	.76	.40
35	.82	.41
40	.88	.43
45	.94	.44
50	1.00	.46
55	1.05	.47
60	1.10	.49
65	1.15	.50
70	1.20	.52
75	1.25	.53
80	1.30	.55
85	1.35	.56
90	1.40	.58
95	1.45	.59
100	1.50	.61
110	1.60	.64
120	1.70	.67
130	1.85	.69
140	1.85	.72
150	1.99	.76
160	1.99	.80
170	2.14	.84
180	2.14	.87
190	2.29	.91
200	2.29	.95
220	2.44	.99
240	2.58	1.04
260	2.58	1.09
280	2.63	1.14
300	2.88	1.19
320	3.03	1.24
340	3.03	1.29
360	3.17	1.34
380	3.32	1.39
400	3.47	1.44
420	3.61	1.49
440	3.73	1.56
460	3.84	1.61
480	3.94	1.66
500	4.05	1.69

N. P. Exhibit 38.

Local Mileage Tariff on Coal & Coke
between stations on the
Lake Shore and Michigan Southern Railway.

Distance Miles	*Rate	No. Dak. Legislative
25	50	38
50	65	46
75	80	53
100	90	61
125	105	68
150	115	76
175	130	86
200	140	95
250	160	106
300	180	119
350	200	131
400	220	144

*L. S. & M. S. Ry. I. C. C. A-2342, Effective Nov. 5, 1908.

N. P. Exhibit 39.

ARKANSAS MAXIMUM COAL RATES.

Established by order of the Circuit Court of the United States for the Western Division of the Eastern District of Arkansas, dated April 19, 1909—Rates effective June 1, 1909.

Distance Miles	Coal Coke	Slack Coal	N. D. Legislative Lignite
25	65	50	38
50	65	50	46
75	95	75	53
100	120	100	61
125	130	105	68
150	135	110	76
175	155	130	86
200	170	145	95
250	190	165	106
300	220	198	119
350	250	225	131
400	270	245	144

N. P. EXHIBIT 40.

Oklahoma—Arkansas Coal Rates

I. C. C. Case No. 1097, 14 I. C. C. 216

Oklahoma & Arkansas Coal Traffic Bureau

—vs—

Chicago, Rock Island and Pacific Ry. et al.

Submitted April 20, 1908. Decided June 24, 1908.

M. K. & T. Ry. Mines to Denison, Texas.

Average Distance 87 Miles.....	Rate $1.50 Per Ton
Commission set rate at.....	$1.25 " "
Nor. Dakota Legislative Rate for similar distance.....	.58 " "

N. P. Exhibit 41.

ERIE R. R.

I. C. C. D-543—Effective April 1, 1910

SOFT COAL

From Johnsonburg, Pa. To	Distance Miles	Rate	North Dakota Legislative
Fraleys.....Pa.	24	*75	38
Irvine Mills.....N. Y.	50	*100	46
Hinsdale..... "	72	*110	53
Scio..... "	100	140	61
Almond..... "	125	140	68
Cameron Mills.... "	150	145	76
East Corning..... "	176	145	86
Wellsburg..... "	196	155	95
Binghamton..... "	247	175	106
Hancock..... "	299	185	119
Westcolang Park.. "	348	185	131
New Hampton.... "	399	190	144

*Rates in cents per ton of 2,000 lbs.—other rates per ton of 2,240 lbs.

N. P. EXHIBIT 42.

George's Creek Basin Coal Company

—vs—

Baltimore & Ohio R. R. 14 I. C. C. R-127.

From		
George's Creek Basin Pennsylvania fields... West Virginia fields..	to Baltimore, Md., for local delivery...	$1.60 per ton
George's Creek Basin Pennsylvania fields... West Virginia fields..	to Baltimore, Md., for water shipment inside the capes...	$1.30 to $1.40 per ton
George's Creek Basin Pennsylvania fields... West Virginia fields..	to Baltimore, Md., for water shipment outside the capes..	$1.18 to $1.33 per ton

Above fields are 190 to 272 miles distant from Baltimore.

North Dakota Statutory Rate for 190 miles, 91c per ton.

North Dakota Statutory Rate for 272 miles, $1.14 per ton.

N. P. Exhibit 43.

NORTHERN PACIFIC RAILWAY COMPANY.

North Dakota Coal Rate Case.

Station Service.

At Fargo and Jamestown, year ending June 30,1911, there were reported handled through warehouse 80,456 tons at a cost of $18,233.62, or 22.66c per ton for warehouse expense. Applying this cost results as follows:

Total station service, exhibit N. P. 22..	$184,472.24
Deduct warehouse expense on 244,410 tons (10.92% of 2,236,363 total tons) L. C. L. freight @ 22.66c.....	55,338.00
Leaving for expense other than warehouse.....	$129,134.24

The cost per ton for L. C. L. freight is equal to the cost per car for carload freight. The average tons per car of carload freight being equated as follows:

	Actual Tons	Equated Tons	Cost per Equated Ton
L. C. L. Freight.	244,410x20=	4,884,200	
Carload Freight.	1,992,153x 1=	1,992,153	
	2,236,563	6,876,353	1.878c

	Cost per Car
Lignite coal—27 tons @ 1.878c.....	50.7c

St. Paul, Minn.,
May 22, 1912.

G. N. Exhibit 1.

GREAT NORTHERN RAILWAY COMPANY.
STATEMENT.

Showing intrastate shipments of lignite coal in North Dakota, year ending June 30th, 1911, on basis of present rates (North Dakota Code 1907), compared with rates effective prior to April 11th, 1910.

To All Stations in North Dakota From	Ton Mileage				Revenue				Revenue per Ton per Mile	
	Tons	Main Line	Branch Lines	Total	Average Haul, Miles	Present rates (N. D. Code, 1907)	Rates in effect prior to April 11, 1910	Difference	Present rates (N. D. Code, 1907)	Rates in effect prior to April 11, 1910
Avoca	11,857	521,706	15,959	537,665	45.3	$ 5,216.44	$ 6,730.28	$1,513.84	$.00970	$.01252
Noonan	12,835	292,945	719,005	1,011,950	78.8	7,204.30	10,834.00	3,629.70	.00712	.01071
Minot	10,232	547,759	131,219	678,978	66.4	4,517.93	7,865.00	3,347.07	.00665	.01158
Millers Spur	825	47,023	1,564	48,587	58.9	406.09	610.94	204.85	.00836	.01257
Larson	463	6,086	19,453	25,539	55.2	222.43	330.72	108.29	.00871	.01295
Stampede	343	.....	7,133	7,133	20.8	126.96	170.90	43.94	.01780	.02396
Williston	47	6,161	390	6,551	139.4	34.32	48.50	14.18	.00524	.00740
Fargo	54	1,304	.....	1,304	24.1	21.20	29.68	8.48	.01626	.02276
Casselton	22	198	440	638	29.0	6.85	21.98	15.13	.01074	.03445
Totals	36,678	1,423,182	895,163	2,318,345	63.2	$17,756.52	$26,642.00	$8,885.48	$.00766	$.01149

Accounting Department,
September 21st, 1911,
S-306.

G. N. Exhibit 2.

GREAT NORTHERN RAILWAY COMPANY.

Statement of Operating Expenses and Taxes—State of North Dakota—Year Ended June 30, 1911.

	Main Lines		Branch Lines		Total		Total
	Freight	Passenger	Freight	Passenger	Freight	Passenger	North Dakota
Mtce. of Way & Structures	$ 450,118.19	$ 471,550.47	$ 201,439.78	$ 234,003.92	$ 651,557.97	$ 705,554.39	$1,357,112.36
Mtce. of Equipment	718,633.35	303,394.28	93,089.99	83,512.84	811,723.34	386,907.12	1,198,630.46
Traffic Expenses	65,945.91	67,731.91	17,678.40	21,776.37	83,624.31	89,508.28	173,132.59
Transportation Expenses	1,307,483.47	722,899.92	281,231.48	245,955.12	1,588,714.95	968,855.04	2,557,569.99
General Expenses	79,028.70	56,240.66	22,181.44	20,120.20	101,210.14	76,360.86	177,571.00
Total Operating Expenses	$2,621,209.62	$1,621,817.24	$ 615,621.09	$ 605,368.45	$3,236,830.71	$2,227,185.69	$5,464,016.40
Taxes	387,345.51	160,618.69	32,283.93	35,857.34	419,629.44	196,476.03	616,105.47
Total Oper'g Exp. & Taxes	$3,008,555.13	$1,782,435.93	$ 647,905.02	$ 641,225.79	$3,656,460.15	$2,423,661.72	$6,080,121.87
Revenue Ton Miles	704,312,900		50,881,587		755,194,487		
Cost per Revenue Ton Mile:							
Transportation Expenses	.186c.		.553c.				
All Oth. Opr. Exps. & Taxes	.241c.		.720c.				
Total Cost per Rev. Ton Mile.	.427c.		1.273c.				

Taxes are actual levies in North Dakota. $592,246.27 plus $23,859.20 which is North Dakota proportion on track mileage prorate (21.44%) of Corporation Tax ($111,283.58) for year 1910, making total amount of Taxes chargeable to State of North Dakota $616,105.47, which amount has been divided between main lines and branch lines and freight and passenger on basis of Freight and Passenger Revenue.

EXHIBITS

NOT

SUITABLE

FOR

MICRO-

FILMING

BASIS FOR DIVIDING "COMMON" OPERATING EXPENSES BETWEEN "PASSENGER" AND "FREIGHT".

All expenses incurred solely in connection with either passenger or freight service will be so charged. Expenses not wholly assignable to either, will be divided in accordance with the following rules:—

Maintenance of Way and Structures

All accounts under this head should be divided on basis of revenue service engine miles for the current month, except "Maintaining Joint Tracks, Yards and Other Facilities—Cr.", which should be based on the debit of the accounts involved.

Maintenance of Equipment

All accounts under this head should be divided on the basis indicated below:

Superintendence	Revenue service engine mileage.
Steam Locomotives–Repairs	Individual engine mileage when possible, otherwise Revenue service engine miles of current month.
Steam Locomotives—Renewals	Revenue service engine miles, preceding fiscal year.
Steam Locomotives—Depreciation	
Passenger Train Cars—Repairs	Passenger.
Passenger Train Cars—Renewals	
Passenger Train Cars—Depreciation	
Freight Train Cars—Repairs	Freight.
Freight Train Cars—Renewals	
Freight Train Cars—Depreciation	
Floating Equipment—Repairs	Revenue Train mileage.
Floating Equipment—Renewals	
Floating Equipment—Depreciation	
Shop Machinery and Tools	
Injuries to Persons	
Stationery and Printing	
Insurance	According to class of equipment, except that premiums on Locomotives should be divided on basis of Revenue Service Engine Miles, and premiums on Floating Equipment on basis of Revenue Train Mileage.
Other Expenses	Revenue train mileage.
Maintaining Joint Equipment at Terminals—Dr.	Revenue train mileage.
Maintaining Joint Equipment at Terminals—Cr.	Same as the debit accounts involved.
Equipment Borrowed—Dr.	Revenue service engine miles.
Equipment Loaned—Cr.	

Traffic Expenses

All accounts under this head should be divided on basis of revenue train mileage.

Transportation Expenses

Superintendence	Revenue train mileage.
Dispatching Trains	
Station Employes	
Weighing and Car Service Associations	
Station Supplies and Expenses	
Yardmasters and Their Clerks	Switch engine mileage in each yard representing work performed for each class of service.
Yard Conductors and Brakemen	
Yard Switch and Signal Tenders	
Yard Supplies and Expenses	
Yard Enginemen	
Enginehouse Expenses—Yard	
Fuel for Yard Locomotives	
Water for Yard Locomotives	
Lubricants for Yard Locomotives	
Other Supplies for Yard Locomotives	
Operating Joint Yards and Terminals—Dr.	Revenue train mileage.
Operating Joint Yards and Terminals—Cr.	Same as the debit accounts involved.
Road Enginemen	Class of service.
Enginehouse Expenses—Road	Revenue service engine mileage.
Water for Road Locomotives	
Fuel for Road Locomotives	Individual engine mileage.
Lubricants for Road Locomotives	
Other Supplies for Road Locomotives	
Road Trainmen	Class of Service.
Train Supplies and Expenses	
Interlockers, Block and	

Passenger Train Cars—Repairs	Passenger.
Passenger Train Cars—Renewals	
Passenger Train Cars—Depreciation	
Freight Train Cars—Repairs	Freight.
Freight Train Cars—Renewals	
Freight Train Cars—Depreciation	
Floating Equipment—Repairs	Revenue Train mileage.
Floating Equipment—Renewals	
Floating Equipment—Depreciation	
Shop Machinery and Tools	
Injuries to Persons	
Stationery and Printing	
Insurance	According to class of equipment, except that premiums on Locomotives should be divided on basis of Revenue Service Engine Miles, and premiums on Floating Equipment on basis of Revenue Train Mileage.
Other Expenses	Revenue train mileage.
Maintaining Joint Equipment at Terminals—Dr.	Revenue train mileage.
Maintaining Joint Equipment at Terminals—Cr.	Same as the debit accounts involved.
Equipment Borrowed—Dr.	Revenue service engine miles.
Equipment Loaned—Cr.	

Traffic Expenses

All accounts under this head should be divided on basis of revenue train mileage.

Transportation Expenses

Superintendence	Revenue train mileage.
Dispatching Trains	
Station Employes	
Weighing and Car Service Associations	
Station Supplies and Expenses	
Yardmasters and Their Clerks	Switch engine mileage in each yard representing work performed for each class of service.
Yard Conductors and Brakemen	
Yard Switch and Signal Tenders	
Yard Supplies and Expenses	
Yard Enginemen	
Enginehouse Expenses—Yard	
Fuel for Yard Locomotives	
Water for Yard Locomotives	
Lubricants for Yard Locomotives	
Other Supplies for Yard Locomotives	
Operating Joint Yards and Terminals—Dr.	Revenue train mileage.
Operating Joint Yards and Terminals—Cr.	Same as the debit accounts involved.
Road Enginemen	Class of service.
Enginehouse Expenses—Road	Revenue service engine mileage.
Water for Road Locomotives	
Fuel for Road Locomotives	Individual engine mileage.
Lubricants for Road Locomotives	
Other Supplies for Road Locomotives	
Road Trainmen	Class of Service.
Train Supplies and Expenses	Revenue train mileage.
Interlockers, Block and Other Signals—Operation	
Crossing Flagmen and Gatemen outside of yard limits	
Drawbridge Operation	
Clearing Wrecks	
Telegraph and Telephone—Operation	
Operating Floating Equipment	
Stationery and Printing	
Insurance	
Other Expenses	
Crossing Flagmen and Gatemen within yard limits	Revenue service engine mileage.
Loss and Damage—Freight	Freight.
Loss and Damage—Baggage	Passenger.
Damage to Property	Revenue Train mileage.
Damage to Stock on Right of Way	
Injuries to Persons	
Operating Joint Tracks—Dr.	
Operating Joint Tracks—Cr.	Same as the debit accounts involved.

General Expenses

All accounts under this head should be divided on basis of revenue train mileage.

G. N. Exhibit 5.

GREAT NORTHERN RAILWAY COMPANY.

STATEMENT

Of Operating Expenses and Taxes—North Dakota

Year Ended June 30, 1911.

Main Lines—Freight		
Operating Expenses	$2,621,209.62	
Taxes	387,345.51	$3,008,555.13
Revenue Ton Miles	704,312,900	
Cost per Rev. Ton Miles	.427c.	
Branch Lines—Freight		
Operating Expenses	$ 615,621.09	
Taxes	32,283.93	$ 647,905.02
Revenue Ton Miles	50,881,587	
Cost per Rev. Ton Miles	1.273c.	
Lignite Coal Ton Miles		
Main Lines 1,423,182 @ .427c=	$ 6,076.99	
Branch Lines 895,163 @ 1.27[illegible] =	11,415.42	
Total	$ 17,492.41	
Lignite Coal Revenue	17,756.52	
Net Revenue on Lignite Coal	$ 264.11	

G. N. Exhibit 6.

GREAT NORTHERN RAILWAY COMPANY.

Statement Showing Loaded and Empty Car Mileage—
State of North Dakota.
Year ended June 30, 1911.

Total for State of North Dakota.

		%
Loaded Car Mileage	47,304,591	82.40
Empty " "	10,104,340	17.60
	57,408,931	100.00

Division between Main Line and Branch Lines.

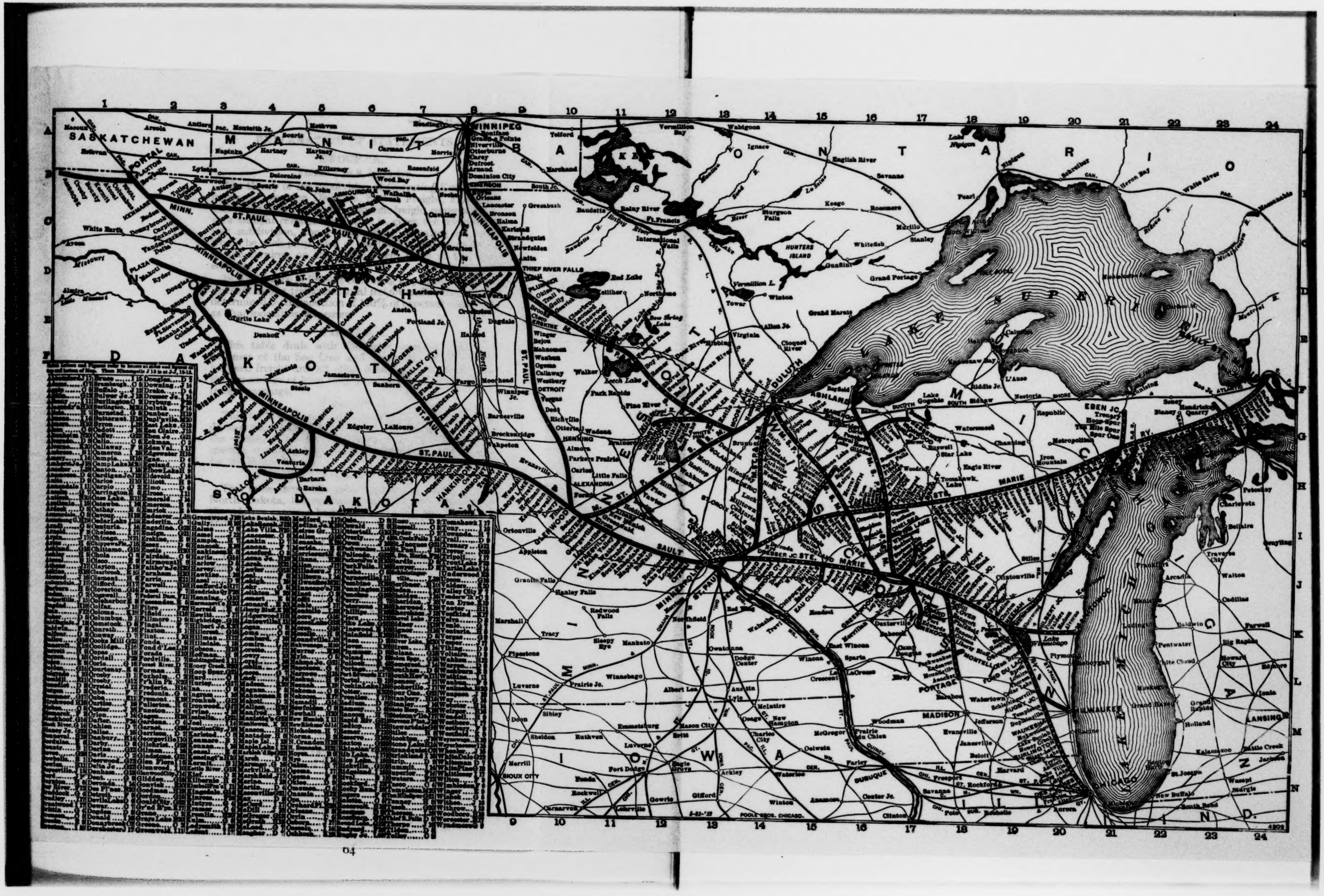
	Main Lines	%	Branch Lines	%
Loaded Car Mileage	43,837,035	83.07	3,467,556	74.79
Empty Car Mileage	8,935,583	16.93	1,168,757	25.21
	52,772,618	100.00	4,636,313	100.00

Lignite Coal Business.

		%
Loaded Car Mileage	89,754	69.10
Empty " "	40,142	30.90
	129,896	100.00

Division between Main Line and Branch Lines.

	Main Line	%	Branch Line	%
Loaded Car Mileage	50,889	79.95	38,865	58.67
Empty Car Mileage	12,762	20.05	27,380	41.33
	63,651	100.00	66,245	100.00


SASKATCHEWAN
MANITOBA
ONTARIO
NORTH DAKOTA
SOUTH DAKOTA
MINNESOTA
MICHIGAN
WISCONSIN
ILLINOIS
INDIANA
WINNIPEG
DULUTH
MINNEAPOLIS
ST. PAUL
SUPERIOR
CHICAGO
MILWAUKEE
SAULT STE MARIE
LAKE SUPERIOR
LAKE MICHIGAN
LAKE OF THE WOODS
HUNTERS ISLAND
EBEN JC.
Treasury
Hose-Spur
Tee Elle Spur
Spur Out
POOLE BROS. CHICAGO.
4202

EXPLANATION OF STATEMENTS.

GROUP "A."

Tables 1 to 8, inclusive.

The theory of the subdivision of Operating Expenses as between Operating Divisions, States, Freight, Passenger and Other Earnings or for a specific freight commodity, is on a straight revenue basis; that is, given the revenue for any subdivision, the corresponding operating expenses would be such proportion of the total operating expenses as the earnings on the specific item bears to the total earnings.

In the division of Freight Operating Expenses as between through freight traffic and local freight traffic, the latter is determined by the addition of 100% of expenses classifying as Transportation Expenses.

Table No. 1.

This table deals with the gross earnings and gross expenses of the Soo Line and shows the subdivision as between freight and all other items, and also establishes the percentage of local freight operating expenses of local freight earnings.

Table No. 2.

This table gives the gross earnings for North Dakota divided into Freight and Other earnings and determines the operating expenses for same from the relative percentage of operating expenses to earnings as determined for the Whole Line.

Table No. 3.

This table shows the gross earnings of lignite coal in North Dakota, the operating expenses determined from the relative earnings basis and shows the relative surplus and deficit arising by months.

Table No. 4.

This table is an extension of Table 2 for the State of North Dakota, bringing the taxes into the computation in addition to the operating expense.

Table No. 5.

This table adds to Table No. 4 the factor of income on investment, basing the investment on the reproduction value of the property in North Dakota.

Table No. 6.

This table substitutes cost value in North Dakota as basis for investment instead of the Reproduction Value.

Table No. 7.

This Table adds to Table No. 3 the expense item of taxes and interest on investment on Reproduction Value.

Table No. 8.

This table adds to Table No. 3 the taxes and interest on investment on basis of Cost Value.

EARNINGS BASIS

"Soo" Exhibit 3.

GROUP "A"—TABLE No. 1.

Whole Line.

Statement of Soo Line Gross Earnings and Operating Expenses subdivided between Freight Traffic and Other Traffic on basis of earnings.

	Soo Line Gross Earnings			Operating Expense Percentage of Gross Earnings	Applying Preceding Percentages, Operating Expenses are			Trans Exp. Percent of Gross Earnings	Local Opr. Expenses Percent of Local Freight Earnings
	Freight	Other	Total		Freight	Other	Total		
July.....1910	$ 765,051.08	$ 463,604.01	$ 1,228,655.09	56.22	$ 430,111.72	$ 260,699.32	$ 690,811.04	28.17	84.39
August.... "	762,149.26	421,259.42	1,183,408.68	55.71	424,593.35	234,714.65	659,308.00	28.94	84.65
September.. "	844,227.93	426,508.69	1,270,736.62	53.16	448,791.56	226,711.18	675,502.74	26.52	79.68
October.... "	863,281.14	405,786.41	1,269,067.55	55.50	479,121.03	225,248.88	704,369.91	28.42	83.92
November.. "	842,545.61	367,346.19	1,209,891.80	56.79	478,481.65	208,626.33	687,107.98	30.80	87.59
December.. "	665,376.46	332,335.82	997,712.28	69.70	463,767.39	231,680.35	695,447.74	37.98	107.68
January....1911	551,773.64	349,671.38	901,445.02	76.08	419,789.38	265,996.99	685,786.37	40.94	117.02
February... "	660,907.72	234,418.74	895,326.46	79.48	525,289.46	186,361.69	711,651.15	44.28	123.76
March..... "	706,706.66	309,026.05	1,015,732.71	70.56	498,652.22	218,012.50	716,664.72	36.89	107.45
April..... "	653,573.97	333,039.34	986,613.31	71.64	468,220.39	238,458.90	706,679.29	36.14	107.78
May..... "	734,513.29	341,108.30	1,075,621.59	67.89	498,661.07	231,600.27	730,261.34	32.16	100.05
June..... "	676,500.76	425,195.93	1,101,696.69	64.66	437,425.39	274,979.36	712,404.75	31.44	96.10
	$8,726,607.52	$4,409,300.28	$13,135,907.80		$5,572,904.61	$2,803,090.42	$8,375,995.03		

*To determine the percentage of local freight earnings required for local freight operating expenses, the established practice of doubling the transportation expense is applied.

Auditor's Office
Sept. 25, 1911.

EARNINGS BASIS
"Soo" Exhibit 4.

GROUP "A"—TABLE No. 2.

North Dakota.

Statement of Gross Earnings in North Dakota and Operating Expenses determined on the basis of the relation between Gross Earnings and Operating Expenses of Entire Line and subdivided between Freight Traffic and other Traffic on basis of Earnings in North Dakota.

	Gross Earnings			Applying Whole Line Percentages, Operating Expenses Are, Table 1		
	Freight	Other	Total	Freight	Other	Total
July.....1910	$ 207,850.68	$ 186,134.52	$ 393,985.20	$ 116,853.65	$ 104,644.83	$ 221,498.48
August..... "	209,584.04	160,613.17	370,197.21	116,759.27	89,477.60	206,236.87
September..... "	234,926.06	161,224.79	396,150.85	124,886.69	85,707.10	210,593.79
October..... "	267,681.08	159,992.65	427,673.73	148,563.00	88,795.92	237,358.92
November..... "	229,811.65	141,612.91	371,424.56	130,510.04	80,421.97	210,932.01
December..... "	159,214.43	120,072.24	279,286.67	110,972.46	83,690.35	194,662.81
January.....1911	112,257.60	128,708.36	240,965.96	85,405.58	97,921.22	183,326.80
February..... "	165,853.90	80,418.22	246,272.12	131,820.68	63,916.40	195,737.08
March..... "	181,788.69	111,618.63	293,407.32	128,270.10	78,758.10	207,028.20
April..... "	178,053.48	118,156.72	296,210.20	127,557.51	84,647.47	212,204.98
May..... "	192,514.55	119,140.76	311,655.31	130,698.13	80,908.49	211,606.62
June..... "	170,119.62	151,210.63	321,330.25	109,999.35	97,772.79	207,772.14
	$2,309,655.78	$1,638,903.60	$3,948,559.38	$1,462,296.46	$1,030,101.41	$2,492,397.87

Auditor's Office,
September 25, 1911.

EARNINGS BASIS

"Soo" Exhibit 5.

GROUP "A"—TABLE No. 3.

Gross Earnings on Intrastate movement of Lignite Coal in North Dakota, and operating expense determined on basis of percentage of Local Freight Operating Expense as shown on Table No. 1.

	Gross Earnings	Applying Percentage For Local Freight Table No. 1, Operating Expenses Are	Surplus	Deficit
July.....1910	$ 1,710.97	$ 1,443.89	$ 267.08	.....
August..... "	3,505.07	2,967.04	538.03	.....
September..... "	6,805.25	5,422.42	1,382.83	.....
October..... "	10,410.55	9,736.53	674.02	.....
November..... "	14,215.20	12,451.09	1,764.11	.....
December..... "	11,812.02	12,719.18	.....	$ 907.16
January.....1911	10,311.85	12,066.93	.....	1,755.08
February..... "	9,720.69	12,030.32	.....	2,309.63
March..... "	4,350.63	4,674.75	.....	324.12
April..... "	4,251.83	4,582.62	.....	330.79
May..... "	3,418.00	3,419.71	.....	1.71
June..... "	3,157.94	3,034.78	123.16	.....
Total.....	$83,670.00	$84,549.26	$4,749.23	$5,628.49

Auditor's Office
September 25, 1911.

GROUP "A"—TABLE No. 4.

North Dakota.

Statement showing Taxes figured on basis of the percentage of 1910 Taxes of the Gross Earnings in North Dakota for year ending December 31, 1910. Percentage of Local Freight Operating Expenses and Taxes based on figures shown in Table No. 1.

Earnings twelve months December 31st, 1910.....$4,593,763.00
Taxes paid, 1910..... 334,831.41

	Gross Earnings	Taxes	Percentage to Each Dollar of Earnings	Percentage of Local Freight Operating Expenses to Earnings	Percentage of Local Freight Operating Expenses and Taxes to Earnings
July.....1910	$ 393,985.20	$ 28,642.72	7.27	84.39	91.66
August..... "	370,197.21	26,913.34	7.27	84.65	91.92
September..... "	396,150.85	28,800.16	7.27	79.68	86.95
October..... "	427,673.73	31,091.89	7.27	83.92	91.19
November..... "	371,424.56	27,002.56	7.27	87.59	94.86
December..... "	279,286.67	20,304.14	7.27	107.68	114.95
January.....1911	240,965.96	17,518.23	7.27	117.02	124.29
February..... "	246,272.12	17,903.98	7.27	123.76	131.03
March..... "	293,407.32	21,330.71	7.27	107.45	115.72
April..... "	296,210.20	21,534.48	7.27	107.78	115.05
May..... "	311,655.31	22,657.34	7.27	100.05	107.32
June..... "	321,330.25	23,360.71	7.27	96.10	103.37
Total.....	$3,948,559.38	$287,060.26			

Auditor's Office,
September 25, 1911.

GROUP "A"—TABLE No. 5.

North Dakota fixed charges based on cost of reproduction of property in the State, percentage interest on Earnings with percentage of Local Freight Operating Expenses and Taxes, as shown in Table No. 4, added.

Reproduction Value.... $30,047,780.28
Interest @ 7%..... 2,103,344.62

	Gross Earnings	Interest One Month	Percentage Interest of Earnings	Percentage of Local Freight Operating Expenses and Taxes, Table No. 4.	Total Percentage of Local Earnings for Interest, Taxes and Operating Expenses
July.....1910	$ 393,985.20	$ 175,278.72	44.49	91.66	136.15
August..... "	370,197.21	175,278.72	47.35	91.92	139.27
September..... "	396,150.85	175,278.72	44.23	86.95	131.18
October..... "	427,673.73	175,278.72	40.97	91.19	132.16
November..... "	371,424.56	175,278.72	47.17	94.86	142.03
December..... "	279,286.67	175,278.72	62.76	114.95	187.71
January.....1911	240,965.96	175,278.72	72.72	124.29	197.01
February..... "	246,272.12	175,278.72	71.16	131.03	202.19
March..... "	293,407.32	175,278.72	59.72	115.72	175.44
April..... "	296,210.20	175,278.72	59.15	115.05	174.20
May..... "	311,655.31	175,278.72	56.24	107.32	163.56
June..... "	321,330.25	175,278.72	54.55	103.37	157.92
	$3,948,559.38	$2,103,344.64			

Auditor's Office,
September 25, 1911.

"Soo" Exhibit 8.

GROUP "A"—TABLE No. 6.

North Dakota fixed charges based on original cost of property in North Dakota plus additions and permanent improvements as reported to Railroad Commission on North Dakota, June 30, 1910. Percentage interest of earnings with percentage of Local Freight Operating Expenses and Taxes, as shown in Table No. 4, added.

Cost Reported—June 30, 1910..... $28,344,978.92
Interest at 7%..... 1,984,148.52

	Gross Earnings	Interest One Month	Percentage Interest of Earnings	Percentage of Local Freight Operating Expenses and Taxes Table No. 4.	Total Percentage of Local Earnings for Interest, Taxes and Operating Expenses
July.....1910	$ 393,985.20	$ 165,345.71	41.97	91.66	133.63
August..... "	370,197.21	165,345.71	44.66	91.92	136.58
September..... "	396,150.85	165,345.71	41.74	86.95	128.69
October..... "	427,673.73	165,345.71	38.66	91.19	129.85
November..... "	371,424.56	165,345.71	44.52	94.86	139.38
December..... "	279,286.67	165,345.71	59.20	114.95	174.15
January.....1911	240,965.96	165,345.71	68.62	124.29	192.91
February..... "	246,272.12	165,345.71	67.14	131.03	198.17
March..... "	293,407.32	165,345.71	56.34	115.72	172.06
April..... "	296,210.20	165,345.71	55.81	115.05	170.86
May..... "	311,655.31	165,345.71	53.05	107.32	160.37
June..... "	321,330.25	165,345.71	51.46	103.37	154.83
	$3,948,559.38	$1,984,148.52			

Auditor's Office,
Sept. 25, 1911.

"Soo" EXHIBIT 9.

GROUP "A"—TABLE No. 7.

Gross Earnings on Intrastate movement of Lignite Coal in North Dakota and Operating Expenses, Taxes and Fixed Charges determined on basis of percentage for Local Freight as shown in Table No. 5.

	Gross Earnings	Applying Percentages for Local Freight Table No. 5 Operating Expense, Taxes and Interest Equals	Deficit
July.....1910	$ 1,710.97	$ 2,329.49	$ 618.52
August..... "	3,505.07	4,881.51	1,376.44
September.. "	6,805.25	8,927.13	2,121.88
October.... "	10,410.55	13,758.58	3,348.03
November.. "	14,215.20	20,189.85	5,974.65
December.. "	11,812.02	22,172.34	10,360.32
January....1911	10,311.85	20,315.38	10,003.53
February... "	9,720.69	19,654.26	9,933.57
March..... "	4,350.63	7,632.74	3,282.11
April..... "	4,251.83	7,406.69	3,154.86
May..... "	3,418.00	5,590.48	2,172.48
June..... "	3,157.94	5,043.23	1,885.29
	$83,670.00	$137,901.68	$54,231.68

Auditor's Office,
September 25, 1911.

EARNINGS BASIS AND COST VALUE

"Soo" Exhibit 10.

GROUP "A"—TABLE No. 8.

Gross Earnings on Intrastate movement of Lignite Coal in North Dakota and Operating Expenses, Taxes and Fixed Charges, determined on basis of percentage for Local Freight as shown in Table No. 6.

	Gross Earnings	Applying Percentages for Local Freight Table No. 6, Operating Expenses, Taxes and Interest Equals	Deficit
July.....1910	$ 1,710.97	$ 2,286.37	$ 575.40
August..... "	3,505.07	4,787.22	1,282.15
September.. "	6,805.25	8,757.68	1,952.43
October.... "	10,410.55	13,518.10	3,107.55
November.. "	14,215.20	19,813.15	5,597.95
December.. "	11,812.02	20,570.63	8,758.61
January....1911	10,311.85	19,892.59	9,580.74
February... "	9,720.69	19,263.49	9,542.80
March..... "	4,350.63	7,485.69	3,135.06
April..... "	4,251.83	7,264.68	3,012.85
May..... "	3,418.00	5,481.44	2,063.44
June..... "	3,157.94	4,942.18	1,784.24
	$83,670.00	$134,063.22	$50,393.22

Auditor's Office,
Sept. 25, 1911.

EXPLANATION OF STATEMENTS

GROUP "B"

Tables 9 to 15, inclusive.

It is not the usual custom on railroads to determine relative operating expenses by divisions, state lines, kinds of traffic on a revenue basis as described under Group "A." The prevailing custom is to locate to each such class the expenses so far as they can be accurately determined and to pro rate items common on various bases that are supposed to give a most reasonable and equitable division, such division being shown for each operating expense on Table No. 30. For brevity, statements showing results under this plan are marked Railroad Basis.

Table No. 9.

This table shows the gross earnings subdivided into freight and other earnings; the operating expenses as determined on the railroad basis but subdivided between freight and other on the revenue basis; the local freight operating expenses again determined and by the addition of 100% of the Transportation expenses.

Table No. 10.

This table applies the same theory to determine the operating expenses on lignite coal movement traffic in North Dakota brought into a total of surplus and deficit by months.

Table No. 11.

This table is in continuation of Table No. 9, adding the taxes.

Table No. 12.

This table adds to Table No. 11 the additional item of interest on investment, using Reproduction Value.

Table No. 13.

This table is the same, substituting Cost Value for Reproduction Value.

Table No. 14.

This table applies the same method to the lignite coal traffic on the Reproduction value.

Table No. 15.

The same basis on the lignite coal traffic with interest on investment on Cost Value.

GROUP "B"—TABLE No. 9.

North Dakota

Statement of Gross Earnings in North Dakota and Operating Expenses Determined as Follows:

Items of expense incurred wholly within the State apportioned to North Dakota. Items of Expense common to two or more tates apportioned to each state on basis of the relative traffic in each state, i. e., Car Mileage, Train Mileage, Locomotive Mileage and Road Mileage.

	Gross Earnings			Percentage of Expense to Earnings No. Dak.	Applying Preceding Percentages Operating Expenses Are			Trans. Expense Percentage of Gross Earnings	Local Opr. Expenses Percentage of Local Freight Earnings
	Freight	Other	Total		Freight	Other	Total		
July.....1910	$ 207,850.68	$ 186,134.52	$ 393,985.20	57.46	$ 119,431.00	$ 106,940.04	$ 226,371.04	26.82	84.28
August..... "	209,584.04	160,613.17	370,197.21	59.16	123,989.92	95,016.22	219,006.14	28.73	87.89
September... "	234,926.06	161,224.79	396,150.85	55.61	130,642.38	89,701.89	220,344.27	27.54	83.15
October..... "	267,681.08	159,992.65	427,673.73	53.00	141,870.97	84,822.16	226,693.13	26.83	79.83
November... "	229,811.65	141,612.91	371,424.56	56.78	130,487.05	80,512.78	210,999.83	30.64	87.42
December... "	159,214.43	120,072.24	279,286.67	71.50	113,838.32	85,768.22	199,606.54	39.94	111.44
January.....1911	112,257.60	128,708.36	240,965.96	82.63	92,870.71	106,502.29	199,373.00	42.97	125.60
February.... "	165,853.90	80,418.22	246,272.12	84.82	140,677.28	68,136.35	208,813.63	46.30	131.12
March..... "	181,788.69	111,618.63	293,407.32	72.46	131,724.08	80,917.88	212,641.96	38.00	110.46
April..... "	178,053.48	118,156.72	296,210.20	74.24	132,186.90	87,729.06	219,915.96	37.04	111.28
May..... "	192,514.55	119,140.76	311,655.31	70.17	135,087.46	83,605.34	218,692.80	31.90	101.07
June..... "	170,119.62	151,210.63	321,330.25	67.63	115,051.90	102,291.32	217,343.22	32.54	100.17
Total.....	$2,309,655.78	$1,638,903.60	$3,948,559.38		$1,507,857.97	$1,071,943.55	$2,579,801.52		

RAILROAD BASIS

"Soo" Exhibit 13.

GROUP "B"—TABLE No. 10.

Gross Earnings on Intrastate movement of Lignite Coal in North Dakota and Operating Expenses determined on basis of Local Freight Operating Expenses as shown in Table No. 9.

	Gross Earnings	Applying Percentage for Local Freight Table No. 9, Operating Expenses are	Surplus	Deficit
July 1910	$ 1,710.97	$ 1,442.01	$ 268.96	.....
August ..... "	3,505.07	3,080.61	424.46	.....
September ..... "	6,805.25	5,658.56	1,146.69	.....
October ..... "	10,410.55	8,310.74	2,099.81	.....
November ..... "	14,215.20	12,426.92	1,788.28	.....
December ..... "	11,812.02	13,163.32	.....	$1,351.30
January 1911	10,311.85	12,951.68	.....	2,639.83
February ..... "	9,720.69	12,745.77	.....	3,025.08
March ..... "	4,350.63	4,805.71	.....	455.08
April ..... "	4,251.83	4,731.44	.....	479.61
May ..... "	3,418.00	3,454.57	.....	36.57
June ..... "	3,157.94	3,266.57	.....	108.63
	$83,670.00	$86,037.90	$5,728.20	$8,096.10

Auditor's Office,
September 26, 1911.

RAILROAD BASIS
"Soo" Exhibit 14.

GROUP "B"—TABLE No. 11.
North Dakota

Statement showing Taxes figured on basis of the percentage of 1910 Taxes of the Gross Earnings in North Dakota for year ending December 31st, 1910. Percentage of Local Freight Operating Expenses and Taxes based on figures shown in Table No. 9.

Earnings Twelve Months—December 31, 1910...$4,593,763.00
Taxes Paid..... 334,031.41

	Gross Earnings	Taxes	Percentage to Each Dollar of Earnings	Percentage of Local Freight Operating Expenses to Earnings	Percentage of Local Freight Operating Expenses and Taxes to Earnings
July.....1910	$ 393,985.20	$28,642.72	7.27	84.28	91.55
August.... "	370,197.21	26,913.34	7.27	87.89	95.16
September.. "	396,150.85	28,800.16	7.27	83.15	90.42
October.... "	427,673.73	31,091.89	7.27	79.83	87.10
November.. "	371,424.56	27,002.56	7.27	87.42	94.69
December.. "	279,286.67	20,304.14	7.27	111.44	118.71
January...1911	240,965.96	17,518.23	7.27	125.60	132.87
February... "	246,272.12	17,903.98	7.27	131.12	138.39
March..... "	293,407.32	21,330.71	7.27	110.46	117.73
April..... "	296,210.20	21,534.48	7.27	111.28	118.55
May..... "	311,655.31	22,657.34	7.27	101.07	108.34
June..... "	321,330.25	23,360.71	7.27	100.17	107.44
	$3,948,559.38	$287,060.26			

Auditor's Office,
Sept. 25, 1911.

"Soo" Exhibit 15.

GROUP "B"—TABLE No. 12.

North Dakota fixed charges based on cost of reproduction of property in the State, percentage interest of earnings with percentage of Local Freight Operating Expenses and Taxes, as shown in Table No. 11, added.

Reproduction Value . . $30,047,780.28
Interest at 7% 2,103,344.62

	Gross Earnings	Interest One Month	Percentage Interest of Earnings	Percentage of Local Freight Operating Expenses and Taxes Table No. 11	Total Percentage of Local Earnings for Interest, Taxes and Operating Expenses
July 1910	$ 393,985.20	$ 175,278.72	44.49	91.55	136.04
August . . . . "	370,197.21	175,278.72	47.35	95.16	132.51
September . . "	396,150.85	175,278.72	44.23	90.42	134.65
October . . . . "	427,673.73	175,278.72	40.97	87.10	128.07
November . . "	371,424.56	175,278.72	47.17	94.69	141.86
December . . "	279,286.67	175,278.72	62.76	118.71	181.47
January 1911	240,965.96	175,278.72	72.72	132.87	205.59
February . . . "	246,272.12	175,278.72	71.16	138.39	209.55
March . . . . . "	293,407.32	175,278.72	59.72	117.73	177.45
April . . . . . "	296,210.20	175,278.72	59.15	118.55	177.70
May . . . . . "	311,655.31	175,278.72	56.24	108.34	164.58
June . . . . . "	321,330.25	175,278.72	54.55	107.44	161.99
	$3,948,559.38	$2,103,344.64			

Auditor's Office,
Sept. 25, 1911.

"Soo" Exhibit 16.

GROUP "B"—TABLE No. 13.

North Dakota fixed charges based on original cost of property in North Dakota plus additions and permanent improvements as reported to Railroad Commission of North Dakota June 30, 1910. Percentage interest of Earnings with percentage of Local Freight Operating Expenses and Taxes, as shown in Table No. 11, added.

Cost Reported—June 30, 1910...$28,344,978.92
Interest @ 7%..... 1,984,148.52

	Gross Earnings	Interest One Month	Percentage Interest of Earnings	Percentage of Local Freight Operating Expenses and Taxes, Table No. 11	Total Percentage of Local Earnings for Interest, Taxes and Operating Expenses
July.....1910	$ 393,985.20	$ 165,345.71	41.97	91.55	133.52
August.... "	370,197.21	165,345.71	44.66	95.16	139.82
September.. "	396,150.85	165,345.71	41.74	90.42	132.16
October.... "	427,673.73	165,345.71	38.66	87.10	125.76
November.. "	371,424.56	165,345.71	44.52	94.69	139.21
December.. "	279,286.67	165,345.71	59.20	118.71	177.91
January....1911	240,965.96	165,345.71	68.62	132.87	201.49
February... "	246,272.12	165,345.71	67.14	138.39	205.53
March..... "	293,407.32	165,345.71	56.34	117.73	174.07
April..... "	296,210.20	165,345.71	55.81	118.55	174.36
May..... "	311,655.31	165,345.71	53.05	108.34	161.39
June..... "	321,330.25	165,345.71	51.46	107.44	158.90
	$3,948,559.38	$1,984,148.52			

Auditor's Office,
September 25, 1911.

"Soo" EXHIBIT 17.

GROUP "B"—TABLE No. 14.

Gross Earnings on Intrastate movement of Lignite Coal in North Dakota and Operating Expenses, Taxes and Fixed Charges determined on basis of percentage for Local Freight as shown in Table No. 12.

	Gross Earnings	Applying Percentages for Local Freight, Table No. 12, Operating Expense, Taxes and Interest Equals	Deficit
July.....1910	$ 1,710.97	$ 2,327.60	$ 616.63
August.... "	3,505.07	4,644.57	1,139.50
September.. "	6,805.25	9,163.27	2,358.02
October.... "	10,410.55	13,332.79	2,922.24
November.. "	14,215.20	20,165.68	5,950.48
December.. "	11,812.02	21,435.27	9,623.25
January....1911	10,311.85	21,200.13	10,888.28
February... "	9,720.69	20,369.70	10,649.01
March..... "	4,350.63	7,720.19	3,369.56
April..... "	4,251.83	7,555.50	3,303.67
May..... "	3,418.00	5,625.34	2,207.34
June..... "	3,157.94	5,115.55	1,957.61
	$83,670.00	$138,655.59	$54,985.59

Auditor's Office,
September 26, 1911.

"Soo" Exhibit 18.

GROUP "B"—TABLE No. 15.

Gross Earnings on Intrastate movement of Lignite Coal in North Dakota and Operating Expenses, Taxes and Fixed Charges determined on basis of percentage for Local Freight as shown in Table No. 13.

	Gross Earnings	Applying Percentages for Local Freight, Table No. 13, Operating Expenses, Taxes and Interest Equals	Deficit
July.....1910	$ 1,710.97	$ 2,284.49	$ 573.52
August.... "	3,505.07	4,900.79	1,395.72
September.. "	6,805.25	9,093.82	2,288.57
October.... "	10,410.55	13,092.31	2,681.76
November.. "	14,215.20	19,788.98	5,573.78
December.. "	11,812.02	21,014.76	9,202.74
January....1911	10,311.85	20,777.35	10,465.50
February... "	9,720.69	19,978.93	10,258.24
March..... "	4,350.63	7,573.14	3,222.51
April..... "	4,251.83	7,413.49	3,161.66
May..... "	3,418.00	5,516.31	2,098.31
June..... "	3,157.94	5,017.97	1,860.03
	$83,670.00	$136,452.34	$52,782.34

Auditor's Office,
September 26, 1911.

"Soo" Exhibit 19.

EXPLANATION OF STATEMENTS

GROUP "C"

Tables Nos. 16, 17 and 18.

This group applies to the Missouri River Division, a distinct operating division located entirely within the State of North Dakota, with the exception of 33.56 miles in South Dakota, and in addition this division handled 68.11% of the entire lignite coal traffic of the System, and in addition is more susceptible for the determining of exact operating expenses, being controlled by one divisional headquarters. The entire freight traffic is likewise of a local character, consequently not requiring the addition of any percentage to its ratio of operating expenses in order to divide between local and through traffic, there being as stated above but one kind namely Local.

Table No. 16.

This table gives the earnings of the division divided into Freight and Other and its operating expenses determined on the railroad basis but subdivided between freight and other on a revenue basis.

Table No. 17.

This table adds to the Operating Expenses Percentages the item of taxes and the item of interest on Reproduction Value.

Table No. 18.

This table adds to Table 16 the item of interest on investment on cost value.

EARNINGS AND EXPENSES LOCATED AND DIVIDED BETWEEN FREIGHT AND OTHER ON EARNINGS BASIS.

"Soo" Exhibit 20.

GROUP "C"—TABLE No. 16.

Missouri River Division

Statement of Gross Earnings and Operating Expenses subdivided between Freight Traffic and Other Traffic on Basis of Earnings.

The Missouri River Division being an Accounting Division as well as an Operating Division, Operating Expenses for Maintenance and Transportation are determined actually, while General Expenses and Traffic Expenses are apportioned on basis of earnings.

	Freight	Other	Total	Operating Expense Percentage of Gross Earnings	Applying Preceding Percentages, Operating Expenses are		
					Freight	Other	Total
July.....1910	$ 31,893.85	$ 25,271.75	$57,165.60	97.74	$ 31,173.05	$ 24,701.10	$ 55,874.15
August..... "	30,591.32	23,616.23	54,207.55	102.39	31,322.45	24,178.34	55,500.79
September... "	41,959.01	21,953.26	63,912.27	90.77	38,086.19	19,924.53	58,010.72
October..... "	53,537.14	22,873.87	76,411.01	77.30	41,384.21	17,685.03	59,069.24
November... "	43,939.44	22,977.49	66,916.93	82.51	36,254.43	18,959.45	55,213.88
December... "	29,600.39	20,028.73	49,629.12	107.69	31,876.66	21,570.85	53,447.51
January....1911	24,382.45	18,192.22	42,574.67	102.50	24,992.01	18,644.90	43,636.91
February... "	25,410.57	15,310.40	40,720.97	119.42	30,345.30	18,287.51	48,632.81
March..... "	35,826.63	19,529.25	55,355.88	87.74	31,424.28	17,143.42	48,567.70
April..... "	27,480.78	17,536.48	45,017.26	112.02	30,783.97	19,646.53	50,430.50
May..... "	25,608.21	17,325.84	42,934.05	123.94	31,738.81	21,475.05	53,213.86
June..... "	28,365.43	23,859.93	52,225.36	106.53	30,017.69	25,622.49	55,640.18
Total.....	$398,595.22	$248,475.45	$647,070.67		$389,399.05	$247,839.20	$637,238.25

Auditor's Office,
September 26, 1911.

THE RAILROAD BASIS FOR THE MISSOURI RIVER DIVISION, EARNINGS BASIS BETWEEN FREIGHT AND OTHER

"Soo" Exhibit 21.

GROUP "C"—TABLE No. 17.

Missouri River Division

Percentage of Earnings for Taxes, Interest and Operating Expenses made up as follows:—Taxes as shown in Table No. 4, Interest on basis cost of reproduction of the property in North Dakota, Table No. 5, Operating Expenses on basis of the relation between earnings and expenses Missouri River Division Table No. 16.

	Percentage of Earnings for Operating Expenses, Table No. 16	Percentage of Earnings for Taxes, Table No. 4	Percentage of Earnings for Interest, Table No. 5	Total Percentage of Earnings for Interest, Taxes and Opr. Exp.
July....1910	97.74	7.27	44.49	149.50
August.... "	102.39	7.27	47.35	157.01
September.... "	90.77	7.27	44.23	142.27
October.... "	77.30	7.27	40.97	125.54
November.... "	82.51	7.27	47.17	136.95
December.... "	107.69	7.27	62.76	177.72
January....1911	102.50	7.27	72.72	182.49
February.... "	119.42	7.27	71.16	197.85
March.... "	87.74	7.27	59.72	154.73
April.... "	112.02	7.27	59.15	178.44
May.... "	123.94	7.27	56.24	187.45
June.... "	106.53	7.27	54.55	168.35

Auditor's Office,
September 25, 1911.

THE RAILROAD BASIS FOR THE MISSOURI RIVER DIVISION, EARNINGS BASIS BETWEEN FREIGHT AND OTHER

"Soo" Exhibit 22.

GROUP "C"—TABLE No. 18.

Missouri River Division

Percentage of Earnings for Taxes, Interest and Operating Expenses made up as follows:—Taxes as shown in Table No. 4; Interest on basis of cost of property in North Dakota as reported to Railroad Commission June 30, 1910, Table No. 6. Operating Expenses on basis of the relation between earnings and expenses Missouri River Division, Table No. 16.

	Percentage of Earnings for Operating Expenses, Table No. 16	Percentage of Earnings for Taxes, Table No. 4	Percentage of Earnings for Interest, Table No. 6	Total Percentage of Earnings for Interest, Taxes and Opr. Expenses
July.....1910	97.74	7.27	41.97	146.98
August..... "	102.39	7.27	44.66	154.32
September..... "	90.77	7.27	41.74	139.78
October..... "	77.30	7.27	38.66	123.23
November..... "	82.51	7.27	44.52	134.30
December..... "	107.69	7.27	59.20	174.16
January.....1911	102.50	7.27	68.62	178.39
February..... "	119.42	7.27	67.14	193.83
March..... "	87.74	7.27	56.34	151.35
April..... "	112.02	7.27	55.81	175.10
May..... "	123.94	7.27	53.05	184.26
June..... "	106.53	7.27	51.46	165.26

Auditor's Office,
September 26, 1911.

EXPLANATION OF STATEMENTS.

"Soo" Exhibit 23.

GROUP "D"

Tables 19 to 22, inclusive.

This group deals with the Missouri River Division in North Dakota, separating from the figures in Group "C" the small mileage of South Dakota.

Table No. 19.

This table shows the gross earnings divided into freight and other and applying the percentages shown for the whole division, and segregates the North Dakota proportion of the Operating Expenses on a revenue basis and subdivides between freight traffic and other traffic on a revenue basis.

Table No. 20.

The same as No. 19, excepting that the Railroad basis instead of the revenue basis is adopted for dividing between North and South Dakota.

Table No. 21.

This adds to Table 20 the taxes and the interest in investment on the Reproduction Value.

Table No. 22.

Adds interest on investment on Cost Value.

EARNINGS AND EXPENSES LOCATED FOR NORTH DAKOTA, MISSOURI RIVER DIVISION, AND DIVIDED BETWEEN FREIGHT AND OTHER ON EARNINGS BASIS

"Soo" Exhibit 24

GROUP "D"—TABLE No. 19

MISSOURI RIVER DIVISION, NORTH DAKOTA

Statement of Gross Earnings on the Missouri River Division in North Dakota and Operating Expenses determined on the basis of the relation between Gross Earnings and Operating Expenses on Missouri River Division as shown in Table No. 16.

	Gross Earnings			Applying Missouri River Division Percentages, Table No. 16, Operating Expenses Are		
	Freight	Other	Total	Freight	Other	Total
July 1910	$ 31,147.02	$ 24,536.08	$ 55,683.10	$ 30,443.10	$ 23,981.56	$ 54,424.66
August "	29,835.67	22,973.58	52,809.25	30,548.74	23,522.65	54,071.39
September "	40,831.43	21,376.76	62,208.19	37,062.69	19,403.68	56,466.37
October "	52,545.61	22,129.38	74,674.99	40,617.76	17,106.01	57,723.77
November "	43,011.56	22,213.95	65,225.51	35,488.92	18,328.73	53,817.65
December "	28,943.49	19,419.25	48,362.74	31,169.24	20,912.59	52,081.83
January 1911	23,902.23	17,250.36	41,152.59	24,499.78	17,681.62	42,181.40
February "	24,827.29	14,649.07	39,476.36	29,648.75	17,493.92	47,142.67
March "	35,194.76	18,890.51	54,085.27	30,879.88	16,574.53	47,454.41
April "	27,024.33	16,957.49	43,981.82	30,272.65	18,995.78	49,268.43
May "	25,007.06	16,597.41	41,604.47	30,993.87	20,570.71	51,564.58
June "	27,928.45	23,145.88	51,074.33	29,752.18	24,657.31	54,409.49
	$390,198.90	$240,139.72	$630,338.62	$381,377.56	$239,229.09	$620,606.65

Auditor's Office,
Sept. 26, 1911.

EARNINGS AND EXPENSES LOCATED AND DIVIDED BETWEEN NORTH AND SOUTH DAKOTA ON THE RAILROAD BASIS; FREIGHT AND OTHER ON THE EARNINGS BASIS

"Soo" Exhibit 25.

GROUP "D"—TABLE No. 20

Missouri River Division, North Dakota

Statement of Gross Earnings on Missouri River Division in North Dakota and Operating Expenses determined as follows:—

Maintenance and Transportation expenses are determined actually for the Missouri River Division, Traffic and general expenses apportioned on basis of Earnings. Division expenses are then subdivided between North and South Dakota on basis of traffic, i. e., Car Mileage, Train Mileage, Locomotive Mileage, Road Mileage and Earnings.

	Gross Earnings			Operating Expenses Percentage of Earnings	Applying Preceding Percentages, Operating Expenses Are		
	Freight	Other	Total		Freight	Other	Total
July.....1910	$ 31,147.02	$ 24,536.08	$ 55,683.10	96.15	$ 29,947.86	$ 23,591.56	$ 53,539.42
August..... "	29,835.67	22,973.58	52,809.25	100.63	30,023.63	23,117.28	53,140.91
September... "	40,831.43	21,376.76	62,208.19	89.77	36,654.37	19,192.35	55,846.72
October..... "	52,545.61	22,129.38	74,674.99	76.03	39,950.43	16,819.78	56,770.21
November... "	43,011.56	22,213.95	65,225.51	81.44	35,028.69	18,082.74	53,111.43
December... "	28,943.49	19,419.25	48,362.74	106.00	30,680.10	20,552.27	51,232.37
January....1911	23,902.23	17,250.36	41,152.59	101.40	24,236.86	17,494.27	41,731.13
February.... "	24,827.29	14,649.07	39,476.36	117.83	29,254.00	17,262.36	46,516.36
March..... "	35,194.76	18,890.51	54,085.27	84.74	29,824.04	16,079.58	45,903.62
April..... "	27,024.33	16,957.49	43,981.82	109.37	29,556.51	18,544.47	48,100.98
May..... "	25,007.06	16,597.41	41,604.47	121.93	30,491.10	20,237.20	50,728.30
June..... "	27,928.45	23,145.88	51,074.33	97.80	27,314.02	22,628.99	49,943.01
	$390,198.90	$240,139.72	$630,338.62		$372,961.61	$233,602.85	$606,564.46

Auditor's Office,
September 26, 1911.

"Soo" Exhibit 26.

GROUP "D"—TABLE No. 21

Missouri River Division, North Dakota

Missouri River Division, North Dakota percentage of Earnings for Taxes, Interest and Operating Expenses made up as follows:—Taxes as shown in Table No. 4; interest on basis of cost of reproduction of the property in North Dakota, Table No. 5; Operating Expenses as shown in Table No. 20.

	Percentage of Earnings for Operating Expenses, Table No. 20	Percentage of Earnings for Taxes, Table No. 4	Percentage of Earnings for Interest, Table No. 5	Total Percentage of Earnings for Interest, Taxes and Opr. Exp.
July....1910	96.15	7.27	44.49	147.91
August.... "	100.63	7.27	53.27	161.17
September.... "	89.77	7.27	44.23	141.27
October.... "	76.03	7.27	40.97	124.27
November.... "	81.44	7.27	47.17	135.88
December.... "	106.00	7.27	62.76	176.03
January....1911	101.40	7.27	72.72	181.39
February.... "	117.83	7.27	71.16	196.26
March.... "	84.74	7.27	59.72	151.73
April.... "	109.37	7.27	59.15	175.79
May.... "	121.93	7.27	56.24	185.44
June.... "	97.80	7.27	54.55	159.62

Auditor's Office,
September 26, 1911.

"Soo" Exhibit 27.

GROUP "D"—TABLE No. 22

Missouri River Division, North Dakota

Percentage of Earnings for Taxes, Interest and Operating Expenses, made up as follows:—Taxes as shown in Table No. 4; Interest on basis of cost of property in North Dakota as reported to Railroad Commission July 30, 1910, Table No. 6; Operating Expenses as shown in Table No. 20.

	Percentage of Earnings for Operating Expenses, Table No. 20	Percentage of Earnings for Taxes, Table No. 4	Percentage of Earnings for Interest, Table No. 6	Total Percentage of Earnings for Interest, Taxes and Opr. Expenses
July.....1910	96.15	7.27	41.97	145.39
August..... "	100.63	7.27	44.66	152.56
September..... "	89.77	7.27	41.74	138.78
October..... "	76.03	7.27	38.66	121.96
November..... "	81.44	7.27	44.52	133.23
December..... "	106.00	7.27	59.20	172.47
January.....1911	101.40	7.27	68.62	177.29
February..... "	117.83	7.27	67.14	192.24
March..... "	84.74	7.27	56.34	148.35
April..... "	109.37	7.27	55.81	172.45
May..... "	121.93	7.27	53.05	182.25
June..... "	97.80	7.27	51.46	156.53

Auditor's Office,
September 26, 1911.

EXPLANATION OF STATEMENTS

GROUP "E"

"Soo" EXHIBIT 28.

Tables 23 and 24

This group deals with the lignite coal traffic on the Missouri River Division.

TABLE No. 23.

This table determines the percentage of Operating Expenses as determined for the Missouri River Division on the earnings basis plus the taxes and the interest on investment on Reproduction Value.

TABLE No. 24.

Same as 23 except interest on investment on Cost Value.

"Soo" Exhibit 29.

GROUP "E"—TABLE No. 23

Missouri River Division

Gross Earnings on Lignite Coal on the Missouri River Division and Operating Expenses, Taxes and Interest, determined on basis of percentage shown in Table No. 17.

	Gross Earnings	Percentage for Operating Expenses, Taxes and Interest, Table No. 17	Operating Expenses, Taxes and Interest	Deficit
July.....1910	$ 1,005.36	149.50	$ 1,803.01	$ 497.65
August..... "	2,663.19	157.01	4,181.47	1,518.28
September..... "	4,728.08	142.27	6,726.64	1,998.56
October..... "	6,948.54	125.54	8,723.19	1,774.65
November..... "	9,363.62	136.95	12,823.47	3,459.85
December..... "	8,333.25	177.72	14,809.85	6,476.60
January.....1911	6,447.62	182.49	11,766.26	5,318.64
February..... "	6,628.22	197.85	13,113.93	6,485.71
March..... "	3,211.45	154.73	4,969.07	1,757.62
April..... "	3,136.11	178.44	5,596.07	2,459.96
May..... "	2,325.27	187.45	4,358.72	2,033.45
June..... "	2,203.01	168.35	3,708.77	1,505.76
	$56,993.72		$92,280.45	$35,286.73

Auditor's Office,
September 27, 1911.

RAILROAD BASIS FOR MISSOURI RIVER DIVISION, AND COST VALUE.

"Soo" Exhibit 30.

GROUP "E"—TABLE No. 24
Missouri River Division

Gross Earnings on Lignite Coal on the Missouri River Division and Operating Expenses, Taxes and Interest, determined on basis of percentage shown in Table No. 18.

	Gross Earnings	Percentage for Operating Expenses, Taxes and Interest, Table No. 18	Operating Expenses, Taxes and Interest	Deficit
July....1910	$ 1,005.36	146.98	$ 1,477.78	$ 472.42
August.... "	2,663.19	154.32	4,109.83	1,446.64
September.... "	4,728.08	139.78	6,608.91	1,880.83
October.... "	6,948.54	123.23	8,562.68	1,614.14
November.... "	9,363.62	134.30	12,575.34	3,211.72
December.... "	8,333.25	174.16	14,513.19	6,179.94
January....1911	6,447.62	178.39	11,501.91	5,054.29
February.... "	6,628.22	193.83	12,847.48	6,219.26
March.... "	3,211.45	151.35	4,860.53	1,649.08
April.... "	3,136.11	175.10	5,491.32	2,355.21
May.... "	2,325.27	184.26	4,284.54	1,959.27
June.... "	2,203.01	165.26	3,640.69	1,437.68
Total....	$56,993.72		$90,474.20	$33,480.48

Auditor's Office,
September 26, 1911.

EXPLANATION OF STATEMENTS

"Soo" Exhibit 31.

GROUP "F"

Tables 25 and 26.

This group deals with the lignite coal traffic on the Missouri River Division in North Dakota separating the operating expenses between North and South Dakota on the Railroad Basis.

Table No. 25.

Interest on Investment determined on Reproduction Value.

Table No. 26.

Interest on Investment determined on Cost Value.

GROUP "F"—TABLE No. 25

MISSOURI RIVER DIVISION, NORTH DAKOTA

Gross Earnings on Lignite Coal on Missouri River Division and Operating Expenses, Taxes and Interest determined on basis of percentage shown in Table No. 21.

	Gross Earnings	Percentage for Operating Expenses, Taxes and Interest, Table No. 21	Operating Expenses, Taxes and Interest	Deficit
July.....1910	$ 1,005.36	147.91	$ 1,487.03	$ 481.67
August..... "	2,663.19	161.17	4,292.26	1,629.07
September..... "	4,728.08	141.27	6,679.36	1,951.28
October..... "	6,948.54	124.27	8,634.95	1,686.41
November..... "	9,363.62	135.88	12,723.28	3,359.66
December..... "	8,333.25	176.03	14,669.02	6,335.77
January.....1911	6,447.62	181.39	11,095.34	5,247.72
February..... "	6,628.22	196.26	13,108.54	6,480.32
March..... "	3,211.45	151.73	4,872.73	1,661.28
April..... "	3,136.11	175.79	5,512.96	2,376.85
May..... "	2,325.27	185.37	4,310.35	1,985.08
June..... "	2,203.01	159.62	3,516.44	1,313.43
	$56,993.72		$91,502.26	$34,508.54

Auditor's Office,
September 26, 1911.

"Soo" Exhibit 33.

GROUP "F"—TABLE No. 26

Missouri River Division, North Dakota

Gross Earnings on Lignite Coal on Missouri River Division and Operating Expenses, Taxes and Interest, determined on basis of percentage shown in Table No. 22.

	Gross Earnings	Percentage for Operating Expenses, Taxes and Interest, Table No. 22	Operating Expenses, Taxes and Interest	Deficit
July.....1910	$ 1,005.36	145.39	$ 1,461.69	$ 456.33
August..... "	2,663.19	152.56	4,062.96	1,399.77
September..... "	4,728.08	138.78	6,561.63	1,833.55
October..... "	6,948.54	121.96	8,474.44	1,525.90
November..... "	9,363.62	133.23	12,475.15	3,111.53
December..... "	8,333.25	172.47	14,372.36	6,039.11
January.....1911	6,447.62	177.29	11,430.99	4,983.37
February..... "	6,628.22	192.24	12,742.09	6,113.87
March..... "	3,211.45	148.35	4,764.19	1,552.74
April..... "	3,136.11	172.45	5,408.22	2,272.11
May..... "	2,325.27	182.25	4,237.80	1,912.53
June..... "	2,203.01	156.53	3,448.37	1,245.36
	$56,993.72		$89,439.89	$32,446.17

Auditor's Office,
September 27, 1911.

"Soo" EXHIBIT 34.

Statement of Intrastate shipments of Anthracite and Bituminous Coal for the State of North Dakota, for the year ending June 30th, 1911.

	ANTHRACITE COAL		BITUMINOUS COAL	
	Tons	Revenue	Tons	Revenue
July.....1910	..	..	209	218.06
August..... "	..	..	234	401.63
September... "	..	..	..	..
October..... "	..	..	..	..
November... "	34	17.34	..	..
December... "	45	25.64	..	..
January.....1911	..	..	54	19.93
February.... "	..	..	..	..
March..... "	..	..	..	..
April..... "	..	..	..	..
May..... "	..	..	24	21.68
June..... "	..	..	..	..
	79	42.98	521	661.30

Auditor's Office,
Oct. 3, 1911.

TABLE No. 27

Statement of Lignite Coal Movement by stations in North Dakota, years ending June 30, 1910-11.

	Year Ending June 30, 1910		Year Ending June 30, 1911	
	Distance	Tons	Distance	Tons
From Wilton				
To Baldwin	9	28.40	9	128.50
Arnold	17	183.60	17	411.45
Bismarck Local	28	70,438.95	28	37,172.69
Bismarck Joint	28	1,376.50	28	69,593.75
Stock Yards	32	.....	32	168.50
Magnus	35	28.85	..	.....
Stewartdale	40	56.70	..	.....
Welch's Spur	44	103.80	44	25.20
Brittin	50	303.00	50	315.30
Moffitt	56	73.20	56	300.85
Braddock	69	731.95	69	928.25
Kintyre	76	424.50	76	546.25
Napoleon	86	105.36	86	239.00
Burnstad	97	45.00	97	80.30
Wishek	107	747.95	107	815.80
Ashley	126	995.15	126	768.70
Venturia	135	47.25	135	53.85
Lehr	118	127.10	118	112.00
Fredonia	131	23.15	131	107.75
Kulm	138	213.95	138	176.05
Merricourt	151	54.50	151	105.30
Monango Local	160	24.60	160	210.55
Monango Joint	160	1,503.10	160	150.00
Fullerton	168	44.10	168	161.40
Boynton	..	.....	161	25.20
Oakes Local	185	691.00	185	990.55
Oakes Joint	185	75.50	..	.....
Norway	182	.....	182	29.00
Hample	190	31.35	..	.....
Nicholson	..	.....	196	25.30
Cogswell	200	72.35	200	50.20
Forman	208	96.00	208	51.65
Perry	214	130.70	214	124.85
Ranson	219	21.95	219	50.90
Lidgerwood	231	224.05	231	319.50
Hankinson	243	82.30	243	71.95
Fairmont Joint	257	3,129.90	..	.....
Mantador	251	42.40	251	75.10
Wyndmere	261	22.85	..	.....
Washburn	18	981.45	18	268.00
Underwood	30	2,023.12	30	205.40
Coleharbor	38	64.05	..	.....
Garrison	50	53.15	50	54.95
Max	65	419.95	65	617.95
Benedict	75	128.60	75	27.35
Douglas	77	1,055.05	77	584.00
Ruso	83	462.20	83	306.35
Ryder	86	1,742.70	86	1,961.25
Dogden	96	810.60	96	1,563.90
Kief	104	545.70	104	841.20
Plaza	..	.....	101	283.80
Drake	113	357.70	113	311.05
Anamoose	119	600.00	119	1,339.70
Martin	127	336.20	127	522.35
Harvey	136	82.15	136	1,006.50
Manfred	146	128.60	146	136.35
Fessenden	152	540.25	152	545.80
Emerick	159	53.10	159	77.20
Cathay	165	305.05	165	327.25
Carrington	180	1,037.58	180	1,664.00
Bordulac	189	215.95	189	227.45
Kensal	207	.....	207	24.00

	Year Ending June 30, 1910		Year Ending June 30, 1911	
	Distance	Tons	Distance	Tons
From Wilton				
To Courtney	211	.....	211	75.55
Wimbledon	217	.....	217	219.45
Rogers	231	.....	231	31.65
Valley City	245	118.60	245	.....
Fingal	262	.....	262	26.85
Lucca	267	24.70	..	.....
Enderlin	275	101.05	275	57.25
Balfour	121	758.60	121	428.30
Bergen	131	510.30	131	655.50
Minot Local	162	947.85	162	9,661.30
Minot Joint	162	.....	162	1,153.15
Tolley	228	47.25	..	.....
Grano	242	49.70	..	.....
Hurd	259	22.95	259	29.40
Eckman	..	.....	267	29.60
Bisbee	..	.....	344	25.75
Total		96,825.16		139,675.19
From Washburn				
To Cathay	147	.....	147	21.10
Baldwin	27	30.30	..	.....
Bismarck	46	422.55	..	.....
Kulm	156	25.50	..	.....
Dogden	78	59.50	..	.....
Total		537.85		21.10
From Bitumina				
To Minot Joint	..	.....	141	19.95
Arnold	38	18.00	..	.....
Bismarck	49	228.35	..	.....
Kulm	159	21.00	..	.....
Total		267.35		19.95
From Underwood				
To Douglas	47	.....	47	25.00
From Bismarck				
To Welch's Spur	16	.....	16	25.25
From Welch's Spur				
To Bismarck	16	.....	16	47.15
From Spur 467				
To Baldwin	..	.....	26	25.20
Douglas	..	.....	60	157.00
Ryder	..	.....	69	56.50
Stock Yards	..	.....	77	31.00
Kulm	..	.....	155	59.50
Max	..	.....	48	30.00
Wishek	..	.....	124	30.95
Bismarck	..	.....	45	79.95
Washburn	..	.....	1	30.00
Total		.....		500.10
From Kermit				
To Portal	40	55.00	40	45.00
Flaxton	30	120.00	30	25.00
Crosby	11	280.00	11	369.00
Ambrose	21	1,313.00	21	1,955.00
Total		1,768.00		2,394.00

	Year Ending June 30, 1910		Year Ending June 30, 1911	
	Distance	Tons	Distance	Tons
From Atcoal				
To Flaxton	25	981.00	25	1,162.13
Vanderwalker	84	30.00	84	.....
Crosby	16	180.00	16	60.00
Ambrose	26	195.00	26	50.00
Portal	35	20.00	35	275.00
Columbus	7	.....	7	20.00
Total		1,406.00		1,567.13
From Columbus				
To Portal	28	140.00	28	110.00
Flaxton	18	520.00	18	645.00
Bowbells	27	115.00	27	330.00
Overly	135	25.00	135	50.00
Kermit	12	41.00	..	.....
Ambrose	33	692.00	33	855.00
Drake	139	.....	139	27.95
Total		1,533.00		2,017.95
From Smiths				
To Kenmare	1	1,612.45	1	1,011.40
Norma	10	391.15	10	518.65
Tolley	16	684.00	16	759.65
Grano	30	177.60	30	360.80
Hurd	47	20.00	47	65.40
Greene	23	.....	23	330.45
Eckman	..	.....	55	22.60
Russell	..	.....	62	22.95
Gardena	80	25.00	80	23.35
Bisbee	..	.....	133	22.80
Minot Local	52	109.35	52	46.05
Minot Joint	52	.....	52	66.60
Anamoose	107	165.40	107	125.35
Fessenden	140	.....	140	20.50
Valley City	234	.....	234	85.05
Bowbells	11	449.90	11	474.70
Flaxton	20	270.85	20	48.15
Portal	30	71.25	30	76.70
Ambrose	71	.....	71	22.55
Mylo	..	.....	121	41.50
Total		2,976.95		4,145.20
From Kenmare				
To Norma	9	209.00	9	20.00
Tolley	15	465.00	15	20.00
Greene	22	51.00	..	.....
Grano	29	47.25	..	.....
Lansford	39	23.00	..	.....
Hurd	46	20.00	..	.....
Russell	..	.....	61	27.50
Minot	51	63.55	51	22.70
Anamoose	106	20.50	..	.....
Carpio	..	.....	24	21.95
Valley City	233	40.00	..	.....
Bowbells	12	364.00	12	40.85
Flaxton	21	64.00	21	20.00
Portal	31	66.75	31	30.00
Columbus	39	.....	39	25.00
Ambrose	72	25.45	..	.....
		1,459.50		228.00

	Year Ending June 30, 1910		Year Ending June 30, 1911	
	Distance	Tons	Distance	Tons
From Rouses				
To Lansford	40	26.00	..	.....
Fessenden	..	.....	138	30.00
Gardena	80	30.00	..	.....
Anamoose	..	.....	105	62.90
Kenmare	1	218.50	1	48.00
Bowbells	13	31.50	13	33.50
Flaxton	..	.....	22	30.00
Portal	32	22.50	32	54.00
Greene	23	27.50	..	.....
Tolley	16	524.92	16	477.40
Grano	30	76.80	..	.....
Russell	62	30.00	..	.....
Poland	248	27.50	..	.....
Norma	..	.....	10	170.00
Ambrose	..	.....	73	20.00
Total		1,015.22		925.80
From Wye				
To Anamoose	..	.....	102	11.80
Carpio	..	.....	20	20.00
Drake	96	25.00	..	.....
Fessenden	135	38.45	135	20.05
Valley City	229	87.15	..	.....
Martin	..	.....	110	20.90
Fairmount	..	.....	324	20.00
Minot Joint	..	.....	47	47.00
Kenmare	3	196.35	3	195.00
Bowbells	15	1,083.09	15	249.50
Flaxton	24	20.00	24	100.00
Portal	34	41.00	34	333.00
Kermit	54	22.00	..	.....
Norma	13	628.50	13	476.00
Tolley	19	1,064.35	19	1,277.50
Grano	..	.....	33	30.00
Greene	25	90.00	..	.....
Lansford	43	190.00	..	.....
Hurd	50	30.00	50	20.00
Eckman	29	30.00	..	.....
Gardena	83	30.00	83	20.00
Mylo	124	20.00	124	20.00
Bisbee	136	25.00	..	.....
Lankin	211	.....	211	45.00
Columbus	41	20.00	..	.....
Ambrose	71	20.00	..	.....
Total		3,660.89		2,905.75
From Foxholm				
To Minot	18	1,591.37	18	191.80
Logan	26	81.15	..	.....
Balfour	59	117.80	59	27.00
Harvey	90	53.40	..	.....
Valley City	200	29.90	..	.....
Donney Brook	16	29.95	..	.....
Bowbells	..	.....	45	26.90
		1,903.57		245.70
From Vanderwalker				
To Minot Local	13	9,984.48	13	5,450.10
Minot Joint	..	.....	13	3,244.40
Logan	21	24.10	21	59.15
Balfour	54	50.35	54	529.95
Drake	62	27.05	62	198.00
Donney Brook	23	.....	23	26.45
Velva	..	.....	34	50.65

	Year Ending June 30, 1910		Year Ending June 30, 1911	
	Distance	Tons	Distance	Tons
From Vanderwalker				
To Kief	71	49.10	..	.....
Dogden	79	101.25	79	116.65
Anamoose	68	143.00	..	159.35
Martin	76	30.30	76	59.15
Harvey	85	1,622.05	85	1,299.20
Carrington	129	79.10	..	.....
Valley City	..	.....	195	82.95
Enderlin	..	.....	224	153.95
Carpio	14	28.95	14	114.10
Fessenden	..	.....	101	29.20
Kenmare	38	55.65	..	.....
Bowbells	50	334.00	50	59.40
Lansford	77	285.35	77	360.00
Eckman	92	74.00	92	50.50
Egeland	182	79.90	182	117.60
		12,968.63		12,160.75
From Lloyds				
To Anamoose	66	20.80	66	.....
Minot Local	11	9,054.40	11	8,410.20
Minot Joint	11	.....	11	2,676.25
Foxholm	7	20.00	7	90.95
Carpio	16	23.65	16	398.75
Logan	19	71.95	19	102.65
Bergen	42	81.55	..	.....
Balfour	52	336.45	52	676.90
Drake	60	73.25	60	49.60
Douglas	..	.....	120	29.40
Martin	74	50.30	74	47.50
Harvey	83	1,271.00	83	1,290.45
Fessenden	99	26.80	..	.....
Manfred	..	.....	93	73.05
Emerick	..	.....	106	28.00
Cathay	..	.....	112	76.25
Courtney	158	63.05	..	.....
Valley City	193	.....	193	24.50
Enderlin	..	.....	222	34.90
Bowbells	..	.....	52	442.30
Flaxton	61	89.95	61	210.75
Tolley	..	.....	55	302.80
Greene	..	.....	62	26.30
Grano	..	.....	69	71.95
Gardena	119	23.90	119	30.30
Lansford	..	.....	79	20.00
Total		11,207.05		15,113.75
From Burlington				
To Carrington	124	50.60	124	27.00
Minot Local	8	5,726.20	8	4,685.45
Minot Joint	8	20.80	8	1,497.75
Logan	16	24.35	..	.....
Carpio	..	.....	19	24.40
Anamoose	63	.....	63	147.95
Martin	..	.....	71	21.90
Harvey	80	215.50	80	618.75
Kensal	146	86.90	146	73.75
Courtney	155	41.40	155	48.60
Wimbledon	161	83.80	161	26.90
Ambrose	115	17.60	..	.....
Tolley	58	20.85	..	.....
Grano	72	99.00	..	.....
Dogden	..	.....	74	43.75
		6,387.00		7,216.20

"Soo" Exhibit 35—(6)

	Year Ending June 30, 1910		Year Ending June 30, 1911	
	Distance	Tons	Distance	Tons
From Davis				
To Minot Local	7	14,486.05	7	14,268.75
Minot Joint	..	.....	7	615.95
Bergen	38	224.45	..	.....
Velva	28	46.75	..	.....
Harvey	79	178.55	79	53.10
Dogden	73	23.90	..	.....
Valley City	189	60.35	189	21.15
Wimbledon	..	.....	160	27.00
Kensal	..	.....	145	44.70
Tolley	..	.....	59	297.30
Greene	..	.....	66	153.45
Total		15,020.05		15,481.40
From Minot				
To Martin	63	153.43	..	.....
Carpio	27	.....	27	190.05
Foxholm	18	.....	18	23.30
Manfred	82	34.03	..	.....
Total		187.46		213.35
From Velva				
To Balfour	..	.....	20	89.87
From Max				
To Colcharbor	..	.....	27	20.00
From Crosby				
To Ambrose	10	20.00	..	.....

Auditor's Office,
September 28, 1911.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

"Soo" Exhibit 36.

North Dakota Valuation

Right of Way			
15,894.89 acres	@	$100.00	$1,589,489.00
Station Grounds			
2,748.84 acres	@	600.00	1,649,304.00
Clearing, Grubbing and Grading			
1,111 miles main line	@	6,000.00	6,666,000.00
Pile and Timber Trestles			
37,311 lineal feet	@	20.00	746,200.00
Timber and Pipe Culverts			475,000.00
Concrete Arch Culverts			
8,325 cubic yards concrete	@	9.00	74,925.00
Steel Bridges			
833,932 pounds of steel	@	.04½	
825 cubic yards of concrete	@	9.00	
1,412 lineal feet of piling	@	.50	45,657.94
Ties			
3,140,000 tamarac, hemlock and cedar	@	.65	
475,000 oak	@	.85	2,444,750.00
Switch Ties			
1,350,000 F. B. M	@	28.00	37,800.00
Steel Rail			
140,188 tons	@	32.50	4,555,110.00
Angle Bars			
16,116,430 pounds	@	.02	323,328.60
Spikes			
35,000 kegs	@	5.10	178,500.00
Bolts			
8,700 kegs	@	5.90	51,330.00
Turnouts			
613 complete except ties	@	105.00	64,365.00
Railroad Crossings			
22 double			15,400.00
Interlocking Plants			
5			25,500.00
Tracklaying			
1,240.32 miles	@	500.00	620,160.00
Surfacing			
440 miles	@	300.00	132,000.00
Ballasting			
800 miles	@	1,360.00	1,088,000.00
Highway Crossings			
575,000 F. B. M	@	35.00	20,125.00
Cattle Guards			
597	@	16.00	9,552.00
Right of Way Fence			
800 miles single line	@	135.00	108,000.00
Snow Fence			
2,000,000 lineal feet	@	.25	500,000.00
Miscellaneous Signs, Etc.			
8,240	@	3.50	28,840.00
Train Order Boards			
155	@	5.00	775.00
Track Tools			
155 sets, including hand car, etc	@	102.00	13,260.00
Telegraph Line			
1,111 miles	@	300.00	333,300.00
Buildings			890,116.98
Total			$22,686,788.52
Engineering, Superintendence, and Legal Expenses, 5%			1,134,339.43
Equipment—North Dakota Proportion			3,745,659.36
Total			$27,566,787.31
Organization, Interest During Construction and Contingencies, 9%			2,481,010.86
Grand Total			$30,047,798.17
Mileage of Main Line and Branches in North Dakota			1,110.97
Value per Mile			$27,046.45

EQUIPMENT VALUES IN DETAIL

Class	System Mileage	North Dakota Mileage	Per Cent	Total Value	North Dakota Value
Locomotives	7,473,116	2,441,805	32.67	$3,146,271.41	$1,027,886.87
Passenger Cars	17,014,754	6,548,062	38.50	1,481,937.13	570,545.79
Freight Cars	100,797,873	27,544,510	27.35	7,850,920.28	2,147,226.70
Grand Totals				$12,479,128.82	$3,745,659.36

W.-G.
1412.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

"Soo" EXHIBIT 37.

Comparison of results as shown by Soo Line statements and results as shown by Northern Pacific Statements, with taxes and interest excluded—North Dakota Lignite Case.

	Revenue Lignite Coal	Operating Expense Lignite Coal	Net Revenue Lignite Coal	Percentage Expense of Revenue
Soo Line Revenue Basis...	83,670.00	84,549.26	*879.26*	101.05
Soo Line Railroad Basis...	83,670.00	86,037.90	*2,367.90*	102.83
Soo Line Branch Line Basis	56,993.72	56,156.22	837.50	98.53
Northern Pacific.....	58,953.07	58,782.57	170.50	99.71

Auditor's Office,
March 14, 1912.

NORTH DAKOTA

Stations	Population 1910
Adams	338
Ardock	467
Ashley	682
Balfour	399
Bisbee	444
Bismarck	5,443
Bowbells	651
Carpio	257
Carrington	1,217
Clement	351
Cogswell	418
Conway	184
Courtney	539
Donnybrook	297
Enderlin	1,540
Fairmount	387
Fessenden	713
Forest River	233
Forman	352
Hankinson	1,503
Harvey	1,443
Kenmare	1,437
Kensal	456
Kulm	645
Lansford	456
Lidgerwood	1,019
Merricourt	78
Minot	6,188
Oakes	1,499
Omemee	332
Portal	491
Ransom	276
Rogers	338
Ryder	338
Underwood	422
Valley City	4,606
Velva	837
Voltaire	381
Washburn	657
Wimbledon	571
Wilton	437
Wyndmere	439
Total	39,761

"Soo" Exhibit 38—(2)

NORTH DAKOTA

Counties	Population 1910
Barnes	18,066
Bottineau	17,295
Burleigh	13,087
Cavalier	15,659
Dickey	9,839
Emmons	9,796
Foster	5,313
LaMoure	10,734
Logan	6,168
Mercer	4,747
Morton	25,299
McHenry	17,627
McIntosh	7,251
McLean	14,496
Sheridan	8,103
Oliver	3,577
Pierce	9,740
Rolette	9,558
Towner	8,963
Sargent	9,202
Stutsman	18,189
Walsh	19,491
Wells	11,814
Ward	25,281
Burke	9,064
Mountrail	8,491
Renville	7,840
Williams	14,234
Divide	6,015
Total	344,919

NORTH DAKOTA FREIGHT EARNINGS

"Soo" Exhibit 39.

Year Ending June 30th, 1911.

Intra-State	Inter-State	Total
$287,015.84	$2,022,639.94	$2,309,655.78

Intra-state earnings percent of total earnings .1243.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

"Soo" EXHIBIT 40.

By actual checking of daily trains the following percentages of way freight and through freight train loading in North Dakota are found:—

	Way Freight	Through Freight
Ton Miles	27.9	72.1
Car Miles	32.1	67.9
Average	30.	70.

Applying above percentages the Traffic for North Dakota, Year Ending June 30th, 1911, divides as follows:—

	Total	Way	Through
Train Miles	973,739	602,212	371,527
Loaded Car Miles	17,406,067	5,587,347	11,818,720
Ton Miles	249,869,431	69,713,571	180,155,860
Average Tons per Train	256.61	115.76	484.91
Average Tons per Car	14.36	12.48	15.24
Average Loaded Cars per train	17.88	9.28	31.81

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

"Soo" EXHIBIT 40.

By actual checking of daily trains the following percentages of way freight and through freight train loading in North Dakota are found:—

	Way Freight	Through Freight
Ton Miles	27.9	72.1
Car Miles	32.1	67.9
Average	30.	70.

Applying above percentages the Traffic for North Dakota, Year Ending June 30th, 1911, divides as follows:—

	Total	Way	Through
Train Miles	973,739	602,212	371,527
Loaded Car Miles	17,406,067	5,587,347	11,818,720
Ton Miles	249,869,431	69,713,571	180,155,860
Average Tons per Train	256.61	115.76	484.91
Average Tons per Car	14.36	12.48	15.24
Average Loaded Cars per train	17.88	9.28	31.81

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY

Way Freight Train Traffic.....30%
Through Freight Train Traffic.....70%

	Way Freight Conditions as expressed by Mo. River Division 98.46% Total Op. Ex. 47.64% Transp. Ex. Applied to 30% of each $100,000 earned	Through Freight Conditions as expressed by Thief River Falls Division 40.30 Total Op. Exp. 22.77% Transp. Exp. Applied to 70% of each $100,000.00 earned	Conditions as expressed by General Average for a railroad operation 30% Way 70% Through	%
Oper. Exp..	29,538.00	28,210.00	57,748.00	57.75
Transp. Exp.	14,292.00	15,939.00	30,231.00	30.23

Way freight conditions measured at 98.46%, the above demonstrates that 134.67% of the average transportation expenses is required to be added to the average of all operating expenses to equalize 98.46%.

INTEREST AND DISCOUNT—NORTH DAKOTA

"Soo" Exhibit 42.

1893			
Dec.	Boynton Extension	$34,825.24	
"	Merricourt Extension	54,303.35	
"	Sheyene Branch	293,767.04	
"	Valley City Extension	383,924.52	
"	Minot Extension	926,325.72	
1900			
June 30	Bismarck Extension	53,715.59	
" " '03	Mo. River Extension	73,438.32	
	Braddock Extension	17,236.00	
1907			
Dec. 31	Egeland Branch	18,673.54	
	Thief River Falls Line	115,346.33	
1908			
June	Flaxton Extension	43,251.20	
"	Drake Garrison Line	69,217.51	
	Total		$2,084,024.36

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

"Soo" EXHIBIT 43.

An actual check of all trains in which freight was moved in the State of North Dakota during the months of October 1910 and March 1911 gives the following results:—

	Way Freight Trains	Percentage	Through Freight Trains	Percentage	Total
Train Miles	88,982	48.23	95,503	51.77	184,485
Loaded Car Miles	1,194,430	36.49	2,078,931	63.51	3,273,361
Empty Car Miles	371,856	32.23	782,076	67.77	1,153,932
Gross Loaded Ton Miles	37,035,011	32.15	78,149,182	67.85	115,184,193
Empty Car Ton Miles	5,926,516	30.47	13,520,210	69.53	19,446,726
Total Gross Ton Miles	42,961,527	31.91	91,669,392	68.09	134,630,919
Net Ton Miles	17,924,131	28.54	44,886,286	71.46	62,810,417

Applying above percentages, the traffic in North Dakota for the year ending June 30, 1911, Divides as follows:—

	Way	Through	Total
Train Miles	469,634	504,105	973,739
Loaded Car Miles	6,351,473	11,054,594	17,406,067
Empty Car Miles	2,363,937	4,970,650	7,334,587
Ton Miles	71,312,735	178,556,696	249,869,431
Average Tons per Train	151.85	354.21	256.61
Average Tons per Car	11.23	16.15	14.36
Average Loaded Cars per Train	13.54	21.93	17.88

Auditor's Office,
June 24, 1912.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

"Soo" EXHIBIT 44.

The attached statement bases from Exhibit No. 45, and shows the exact percentage of transportation expense to be added to equalize costs on the Missouri River and Thief River Falls Divisions expressed in a general average for a single railroad operation and basis on two months actual compilation to be substituted for the previous statement which used a percentage of 30% for way freight train and 70% for through freight train.

Way Freight Train Traffic.....28.54
Through Freight Train Traffic.....71.46

	Way Freight Conditions as expressed by Mo. River Division 98.46% Total Op. Exp. 47.64% Transp. Ex. Applied to 28.54% of each $100,000.00 earned	Through Freight Conditions as expressed by Thief River Falls Division 40.30 Total Operating Exp. 22.77% Transp. Expense Applied to 71.46% of each $100,000.00 earned	Conditions as expressed by General Average for a railroad operation 28.54% Way 71.46% Through	
				%
Oper. Exp..	$28,100.48	$28,798.38	$56,898.86	56.90
Transp.....	13,586.43	16,271.44	29,857.87	29.86

Way freight conditions measured at 98.46%, the above demonstrates that 142% of the average transportation expenses is required to be added to the average of all operating expenses to equalize 98.46%.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

"Soo" EXHIBIT 44½.

Comparison of Freight Operating Expenses for State of North Dakota as detemined by three methods, viz:—Soo Line revenue basis, Soo Line railroad basis and State's basis.

Revenue Basis North Dakota Expenses, determined monthly on Basis of Relation between Entire Line Earnings and Expenses:—

		Percentage of Earnings
Freight Earnings	$2,309,655.78	
Freight Expenses	1,462,296.46	63.31
Taxes	167.911.97	7.27
Total Freight Expenses and Taxes	1,630,208.43	70.58

Railroad Basis North Dakota Expenses allocated in accordance with method adopted by Soo Line and subdivided between Freight and Other on Revenue Basis:—

Freight Expenses	1,507,857.97	65.28
Taxes	167,911.97	7.27
Total Freight Expenses and Taxes	1,675,769.94	72.55

State's Basis North Dakota Expense determined in accordance with so-called Ney Method;—

Freight Expenses	1,488,765.04	64.46
Taxes	202,841.66	8.78
Total Operating Expenses and Taxes	1,691,606.70	73.24

Difference in Taxes Assigned to Freight Traffic:—

State	$202,841.66
Soo Line	167,911.97
Difference	$ 34,929.69

Auditor's Office,
July 5, 1912.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

"Soo" Exhibit 44¾.

Exclusive Missouri River Division

	Lignite Coal	Other Freight
Loaded Car Miles	242,981	2,721,345
Empty Car Miles	223,536	1,022,292
Percentage of empty car miles to loaded car miles	91.98	37.56

North Dakota, Exclusive of Missouri River Division

	Lignite Coal	Other Freight
Loaded Car Miles	89,469	14,429,717
Empty Car Miles	79,264	6,046,492
Percentage of empty car miles to loaded car miles	88.59	41.90

Auditor's Office,
July 3, 1912.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

The State in its computation for ascertaining excess cost of way freight train traffic over a general average of cost discriminates against the Soo Line as compared with other lines to the amount of 50% of certain recognized variable expenses, granting to the Soo Line an addition of 50% of such items and to the other lines 100% of such items, the reason assigned being that a larger proportion of Soo Line's lignite Coal traffic is handled on branch lines, the excess expense being already reflected without the use of an arbitrary.

It is suggested that inasmuch as this condition is recognized, and further that all of the factors necessary are available, that the Soo Line account should be stated in two parts, the first part covering 68% of the total traffic handled under way freight train and branch line conditions requiring no addition as an arbitrary, and the remaining 32% handled on congested main line condition be granted an equal arbitrary with other lines.

The attached statement shows the results that would obtain under this more equitable basis, the state's figures, averaging the whole state, produce

net earnings of	$14,601.48
a division of the traffic makes the net earnings	1,080.29

The state's method of computing expenses uses a ton mile as a measuring factor. It would seem that such used unit of measurement to be of value must include every possible element that is productive of cost or expense. The state omits the factor of cost of empty car haulage and by this method throws all of such expense on to traffic other than coal traffic.

The attached statement shows the effect reflected in net earnings on lignite coal, had the state's method equalized this cost to include the coal traffic, and presents the following comparison with the final result shown by Soo Line Exhibit No. 5:—

Result by State's Method	Deficit	$4,349.00
Soo Line Exhibit No. 5	"	6,962.09

Earnings and Expenses Lignite Coal, State of North Dakota, Year Ending June 30, 1911.

As determined by State:		
Gross Earnings		$83,670.00
Operating Expenses and Taxes:—		
Terminal	$27,167.53	
Movement	41,890.99	
Total		69,068.52
Net Earnings		$14,601.48

As determined by Soo Line using State's method separating Missouri River Division from balance of state. No excess added to Missouri River Division figures 100% of variable expenses added to figure for balance of state.

	Mo. River Div.		Balance of State		Total
Gross Earnings		$56,993.72		$26,676.28	$83,670.00
Operating Expenses and Taxes:					
Terminal	$10,828.18		$11,609.17	$22,437.35	
Movement	50,222.97		9,929.39	60,152.36	
Total		61,051.15		21,538.56	82,589.71
Net Earnings		*4,057.43*		5,137.72	1,080.29

As determined by Soo Line in same manner as above, but using empty car mileage in computation of Gross Ton Miles.

	Mo. River Div.		Balance of State		Total
Gross Earnings		$56,993.72		$26,676.28	$83,670.00
Operating Expenses and Taxes:					
Terminal	$10,828.18		$11,609.17	$22,437.35	
Movement	54,356.91		11,224.74	65,581.65	
Total		65,185.09		22,833.91	88,019.00
Net Earnings		*8,191.37*		3,842.37	*4,349.00*

As determined by Soo Line in Exhibit No. 5:

Gross Earnings		$83,670.00
Operating Expenses	$84,549.26	
Taxes	6,082.81	
Total Expenses and Taxes		90,632.09
Net Earnings		*6,962.09*

Note: In last table taxes are understated to the extent of $987.30 on account of having used a percentage based on the Gross Earnings and Taxes for Calendar year preceding the period covered by Statement. Total Taxes shown as $287,060.26, while actual taxes for year 1911 were $333,621.16.

Auditor's Office,
June 27, 1912.

"Soo" Exhibit 45½.

Earnings and Expenses Lignite Coal, State of North Dakota, Year Ending June 30, 1911.

As determined by Soo Line using State's Method separating Missouri River Division from Balance of North Dakota. No excess added to Missouri River Division Figures, 219% of Variable Expenses used for Balance of State.

	Mo. River Division		Balance of State		Total	
Gross Earnings		$56,993.72		$26,676.28		$83,670.00
Terminal Exp. and Taxes	$10,828.18		$11,609.17		$22,437.35	
Movement " " "	50,222.97		10,406.51		60,629.48	
Total		61,051.15		22,015.68		83,066.83
Net Earnings	Deficit	*$4,057.43*		$4,660.60		$ 603.17

Note:—219% of Variable Cost 2.85795 mills.

As determined by Soo Line using State's Method separating Missouri River Division from Balance of North Dakota. No excess added to Missouri River Division Figures, 268% of Variable Expenses used for Balance of State.

	Mo. River Division		Balance of State		Total	
Gross Earnings		$56,993.72		$26,676.28		$83,670.00
Terminal Exp. and Taxes	$10,828.18		$11,609.17		$22,437.35	
Movement Exp. and Taxes	50,222.97		11,637.01		61,859.98	
Total		61,051.15		23,246.18		84,297.33
Net Earnings	Deficit	*$4,057.43*		$3,430.10	Deficit	$ *627.33*

Note:—268% of Variable Cost 3.4974 mills.

As determined by Soo Line using State's Method separating Missouri River Division from Balance of North Dakota. No excess added to Missouri River Division Figures, 242% of Variable Expenses used for Balance of State.

	Mo. River Division		Balance of State		Total	
Gross Earnings		$56,993.72		$26,676.28		$83,670.00
Terminal Exp. and Taxes	$10,828.18		$11,609.17		$22,437.35	
Movement Exp. and Taxes	50,222.97		11,084.09		61,307.06	
Total		61,051.15		22,693.26		83,744.41
	Deficit	*$4,057.43*		$3,983.02	Deficit	$ *74.41*

Note:—242% of Variable Cost 3.1581 mills.

Auditor's Office,
July 5, 1912.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

"Soo" Exhibit 46.

The State in its Exhibit 32 does not present a final conclusion, but leaves the inference that the Soo Line received the statutory rate of 46 cents per ton for an average haul of 41.76 miles for a 50 mile rate and that its cost was 37.7 cents per ton for a 50 mile haul producing a net profit of 8.3 cents.

The attached statement shows that this would overstate on their own basis the amount of the net revenue by..... $2,601.69

The actual revenue figures exactly 40.8 cents per ton, and applying their basis to the actual average haul, their cost would be..... 33.68 cents per ton for the actual mileage, or a profit of. 7.12 cents per ton, a difference in net profit of..... $2,601.69, which would be lost sight of, if the State's conclusion were followed literally.

The State Draws Its Conclusion in the Following Manner:—

Average haul per ton of lignite.....	41.76
Statutory rate which would apply 50 miles.	46 cents
Expense per ton for 50 mile haul.....	37.7 cents
Profit per ton.....	8.3 cents
Applying this profit to total lignite traffic a net Revenue is produced amounting to...	$17,018.17
Net Revenue as shown by actual computation on State's basis.....	14,601.48
Difference.....	$ 2,601.69

The facts are as follows:—

Tons of Lignite hauled.....	205,038	
Amount of Revenue Received.	$83,670.00	
Producing a rate per ton of...		40.8 cents
Cost per ton for haul of 41.76 miles.....		33.68
Profit per ton.....		7.12
Net Revenue Total Lignite Traffic.....		$14,598.70

The State's conclusion ignores entirely the movement of Lignite jointly with other lines at continuous distance rate pro rated on mileage basis producing a rate per ton for each line's haul less than the statutory rate for an equal local haul.

As a matter of fact, 69,541 tons, or 34% of total tonnage, was hauled from Wilton to Bismarck for delivery to the Nor. Pac. Ry. for a total revenue of $19,465.68, or a rate per ton of 29.3 cents, while the statutory rate for that distance is 40 cents.

Auditor's Office,
June 28, 1912.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

"Soo" Exhibit 47.

The attached statement is expressive of the causes that produce the wide variation in results when the Missouri River Division and the balance of North Dakota are separately computed and then consolidated compared with the State's method of using a general average for the whole state and is offered as evidence that this method of necessity is more representative of the exact expense than a general average basis in which the traffic of lignite coal is but a trifling percentage of the total and when separated becomes a much larger factor on the line that actually handles a preponderance of the coal traffic.

Comparison of State Costs with Soo Line Costs as Determined on States Basis.

	Soo Line			State
	Mo. River Division	Balance of State	Entire Line	
Terminal Expenses	$ 73,674.40	$255,336.53	$328,010.93	$327,171.58
Variable Expenses	129,272.62	334,041.21	463,313.83	452,070.47
Unvariable Expenses	270,526.95	652,605.41	923,132.36	912,364.65
Total Expenses	$473,473.97	$1,241,983.15	$1,714,457.12	$1,691,606.70
Terminal Cost per Car	$2.115	$3.223	$2.870	$3.447
Terminal Cost per Ton Lignite	7.74c.	15.00c.	10.94c.	13.25c.
Variable Cost per gross ton mile	.15426c.	.07485c.	.0874c.	.08554c.
Variable Cost per ton mile Lignite	.2446c.	.261c.	.24829c.	.20727c.
Unvariable Cost per Gross Ton mile	.3228c.	.1462c.	.1741c.	.1745c.
Unvariable Cost per ton mile Lignite	.5118c.	.255c.	.4541c.	.28188c.

In Compiling Missouri River Division figures, no additional cost is added for Variable Expenses because of the fact that Traffic on that Division is largely way freight and a large portion of the excess cost for that class of traffic has actually accrued and already in the expense figures.

In compiling figures for balance of State 100% of Variable expenses has been added to determine cost per ton mile of lignite coal. The State concedes this ratio to the Great Northern and Northern Pacific.

The variation between Soo Line and State costs as applied to Lignite Coal is due to the fact that 76% of the Traffic moved on Missouri River Division and the costs for that Division become the controlling factor in making an average for the State.

For instance, the unvariable cost per gross ton mile, which is an average of all traffic is 3.228 mills, on Missouri River Division 1.462 mills balance of North Dakota, producing a general average of 1.741 mills as compared with State's cost of 1.745 mills. The controlling factor in the production of these costs is the heavy tonnage of traffic, other than lignite, the larger part of which is on the Main Line, the lower cost on main line controlling the average.

Applying these costs to lignite coal, we find a cost of 5.118 mills on Missouri River Division, 2.55 mills balance of State and 4.541 mills general average as against the State's cost of 2.8188 mills. In the latter case, the large percentage of Lignite Coal moving at the higher cost controls the average.

It will be seen from the above that the State in using an average for State has forced a low cost produced by heavy tonnage moved under favorable condition onto a class traffic, the bulk of which moves under most unfavorable conditions, such as way freight and Branch Line.

Auditor's Office,
June 28, 1912.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

"Soo" Exhibit 48.

The attached statement gives results mentioned in Exhibit No. 45 for both the Missouri River Division and for North Dakota, excluding the Missouri River Division bringing into the cost per ton mile the factor of empty car hauls.

Taking Into Consideration the Empty Car Haul, the Following Results are Obtained

Missouri River Division

	All Freight	Lignite Coal	
Ton Mile Revenue Freight	36,360,619	6,639,737	
Loaded Car Miles x 16 tons	47,429,216	3,887,712	
Empty Car Miles x 16 tons	19,933,248	3,576,576	
Total Gross Ton Miles	103,723,083	14,104,025	
Variable Expenses:			
Per Gross Ton Mile, $129,272.62 ÷ 103,723,083			1.246 mills
Cost for Lignite Coal, 14,104,025 x 1.246		$17,573.62	
Unvariable Expenses:			
Per Gross Ton Mile, $270,526.95 ÷ 103,723,083			2.608 mills
Cost for Lignite Coal, 14,104,025 x 2.608		$36,783.29	
Terminal Expenses		10,828.18	
Total Expenses and Taxes		$65,185.09	

North Dakota,

Excluding Missouri River Division

Ton Mile Revenue Freight	214,022,361	1,924,301	
Loaded Car Miles x 16 tons	232,306,976	1,431,504	
Empty Car Miles x 16 tons	98,002,096	1,268,224	
Total Gross Ton Miles	544,331,433	4,624,029	
Variable Expenses:			
Per Gross Ton Mile, $334,041.21 ÷ 544,331,433			.6137 mills
Cost for Lignite Coal, 4,624,029 x 1.2274 mills		$5,675.53	
Unvariable Expenses:			
Per Gross Ton Mile, $652,605.41 ÷ 544,331,433			1.199 mills
Cost for Lignite Coal, 4,624,029 x 1.199 mills		$5,549.21	
Terminal Expense		11,609.17	
Total Expenses and Taxes		$22,833.91	

Total Expenses and Taxes, Lignite, North Dakota	$88,019.00
Total Revenue, Lignite, North Dakota	83,670.00
Loss	$4,349.00

June 24, 1912.
Auditor's Office,

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

"Soo" EXHIBIT 49.

The attached statement uses the State's figures to illustrate by both way and through class of trains and gives a comparison of the difference, and is presented as further evidence of the fact that the State's result of a difference of only 9.28% in the two classes of transportation is not a fair ratio of measurement.

Statement Showing Operating Expenses and Taxes for North Dakota Traffic, had entire Traffic been moved in either class of trains using equal cost per train mile on basis of States Expenses.

	Way	Through	Total
Train Miles	469,634	504,105	973,739
Ton Miles	71,312,735	178,556,696	249,869,431
Average Ton Per Train	151.85	354.21	256.61

Train Miles required if Total Tonnage was hauled in either Class of Train:—

Way	249,869,431 ÷ 151.85	1,645,495
Through	249,869,431 ÷ 354.21	705,427
Operating Expenses and Taxes determined by State		$1,691,606.74
Operating Expenses and Taxes per Train Mile		1.73723
Operating Expenses and Taxes Way Freight,	1,645,495 x $1.73723	2,858,603.28
Operating Expenses and Taxes Through Freight,	705,427 x $1.73723	1,225,488.94
Freight Revenue		2,309,655.78
Net Deficit—Way Freight		548,947.50
Net Revenue—Through Freight		1,084,166.84
Percentage of Excess Cost—Way Freight over Through Freight		133.26%

Auditor's Office,
June 27, 1912.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

"Soo" Exhibit 50.

The attached statement gives the basing figures required in applying the State's method to the Missouri River Division for separation as described in Exhibit No. 45.

The State's method of determining lignite coal costs for the entire state of North Dakota and using a measuring factor of a ton mile cost made up of averaging all conditions is inexpressive on account of the almost submergence in such general traffic of the lignite coal business, it being expressed by the percentage that:—

$83,670.00 is of $2,309,655.78 or 3.62%,

while on the Missouri River Division the relationship is as:—

$56,993.72 is to $ 398,595.22 or 14.3%.

Traffic Statistics—Missouri River Division,

Year Ending June 30, 1911.

Lignite Coal Revenue	$ 56,993.72		
Other Freight Revenue	341,601.50		
Total Freight Revenue	$398,595.22		
Other Revenue	248,475.45		
Total Revenue	$647,070.67		
Tons Lignite Coal	139,899	Average Haul Lignite	47.46
Tons Other Freight	287,343	Average Haul Other Freight	103.04
Total Tons Freight	427,242	Average Haul All Freight	85.11
Tons Mile Lignite Coal	6,639,737	Average tons per car Lignite	27.32
Ton Miles Other Freight	29,720,882	Average tons per car Other Freight	10.92
Total Ton Miles	36,360,619	Average tons per car All Freight	12.27
Loaded Car Miles Lignite	242,981		
Loaded Car Miles Other Freight	2,721,345		
Total Loaded Car Miles	2,964,326		
Empty Car Miles—Lignite	223,536		
Empty Car Miles Other Freight	1,022,292		
Total Empty Car Miles	1,245,828		

Auditor's Office,
June 24, 1912.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

"Soo" Exhibit 51.

Traffic Statistics, North Dakota, Exclusive of Missouri River Division,
Year Ending June 30, 1911.

Lignite Coal Revenue	$ 26,676.28		
Other Freight Revenue	1,892,780.60		
Total Freight Revenue	$1,919,456.88		
Other Revenue	1,398,763.88		
Total Revenue	$3,318,220.76		
Tons Lignite Coal, Inter Division 24,519	65,139	Average Haul Lignite	23.13
Tons Other Freight	1,104,404	Average Haul Other Freight	192.05
Total Tons Freight	1,169,543	Average Haul All Freight	183.15
Ton Miles Lignite Coal	1,924,301	Average Tons per Car—Lignite	21.51
Ton Miles Other Freight	212,098,060	Average Tons per Car, Other Freight	14.69
Total Ton Miles	214,022,361	Average Tons per Car, All Freight	14.74
Loaded Car Miles Lignite	89,469		
Loaded Car Miles Other Freight	14,429,717		
Total Loaded Car Miles	14,519,186		
Empty Car Miles Lignite Coal	79,264		
Empty Car Miles Other Freight	6,046,492		
Total Empty Car Miles	6,125,756		

Auditor's Office,
June 24, 1912.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

The attached statement gives the results for the Missouri River Division, determined in accordance with the method used by the State and used in Exhibit No. 45.

Freight Operating Expenses and Taxes, Missouri River Division, Determined in Accordance With Method Used by State of North Dakota

Year Ending June 30, 1911.

Maintenance of Way and Structures	$102,447.09		
Maintenance of Equipment	81,898.09		
Traffic Expense	7,459.77		
General Expenses	14,262.77		
Terminal Expenses			$206,067.72
Movement Expenses which vary			32,452.48
Movement Expenses which do not vary			129,272.62
Total Expenses			46,826.44
			$414,619.26
Taxes, Freight proportion, 61.6% of $95,543.36	$58,854.71		
Taxes Terminal, 15.56% of $58,854.71			$9,157.79
Balance Freight Taxes			49,696.92
Total Freight Expenses & Taxes			$473,473.97
	All Freight		Lignite
Tons Carried	427,242		139,899
Tons one mile	36,360,619		6,639,737
Loaded Car Miles	2,964,326		242,981
Average Distance Hauled, Miles	85.11		47.46
Average Tons per Car	12.27		27.32
Gross Tons per Loaded Car	28.27		43.32
Number of Cars Handled	34,828		5,120
Gross Ton Miles	83,801,596		10,525,926
Terminal Expenses:			
Transportation		$32,452.48	
Taxes		9,157.79	
Proportion Other Expenses, 15.56% of $206,067.72		32,064.13	
Total		$73,674.40	
Cost per average car handled, $73,674.40÷34,828			$2.115
Cost per ton of lignite, $2.115÷27.32			7.74c.
Cost per gross ton mile, Variable Exp., $129,272.62÷83,801,596			1.5426 mills
Cost per Loaded Car Mile Lignite, 1.5412x43.32			6.6825c.
Cost per Ton Mile Lignite, 6.6825÷27.32			2.446 mills
Unvariable Expenses:			
Transportation Expense		$46,826.44	
Taxes		49,696.92	
Proportion Other Expenses		174,003.59	
Total		$270,526.95	
Cost per Gross Ton Mile, $270,526.95÷83,801,596			3.228 mills
Cost per Loaded Car Miles, Lignite, 3.228x43.32			13.983c.
Cost per Ton Mile Lignite, 13,983÷27.32			5.118 mills
Total Movement Cost per Ton Mile, Lignite, 5.118 plus 2.446			7.564 mills
Operating Expenses and Taxes, Lignite Coal:			
Terminal Cost, 139,899x7.74c		$10,828.18	
Movement Cost, 6,639,737x7.564 mills		50,222.97	
Total		$61,151.15	

Auditor's Office,
June 24, 1912.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

The attached statement gives the results for North Dakota, excluding the Missouri River Division, determined in accordance with the method used by the State and used in Exhibit No. 45.

Freight Operating Expenses and Taxes, North Dakota, Excluding Missouri River Division, Determined in Accordance with Method Used by the State.

Year Ending June 30, 1911.

Maintenance of Way and Structures		$185,310.47	
Maintenance of Equipment		246,568.02	
Traffic Expenses		32,200.92	
General Expenses		43,218.49	
Terminal Expense			$507,297.90
Movement Expenses which vary			122,719.23
Movement Expenses which do not vary			334,041.21
			140,196.86
Total Expenses			$1,104,255.20
Taxes, Freight Proportion, 57.85% $238,077.70		$137,727.95	
Taxes, Terminal, 20.56% of 137,727.95			28,316.86
Balance Freight Taxes			109,411.09
Total Freight Expense and Taxes			$1,241,983.15
	All Freight		Lignite
Tons Carried	1,169,543		83,204
Tons One Mile	214,022,361		1,924,301
Loaded Car Miles	14,519,186		89,469
Average Distance Hauled, Miles	183.15		23.13
Average Tons per Car	14.74		21.51
Gross Tons per Loaded Car	30.74		37.51
Number of Cars Handled	79,274		3,868
Gross Ton Miles	446,319,777		3,355,982
Terminal Expenses:—			
Transportation		$122,719.23	
Taxes		28,316.86	
Proportion Other Expenses, 20.56% of 507,297.90		104,300.44	
Total		$255,336.53	
Cost per Average Car Handled, $255,336.53 ÷ 79,274			$3.223
Cost per Ton of Lignite, $3.223 ÷ 21.51			15c.
Cost per Gross Ton Mile, Variable Exp. $334,041.21 ÷ 446,319,777			.7485 mills
Cost per Loaded Car Mile, Lignite, .7485x37.51			2.8076c.
Cost per Ton Mile, Lignite, 2.8076 ÷ 21.51			1.305 mills
Unvariable Expenses:			
Transportation		$140,196.86	
Taxes		109,411.09	
Proportion Other Expenses		402,997.46	
Total		$652,605.41	
Cost per Gross Ton Mile, $652,605.41 ÷ 446,319,777			1.462 mills
Cost per Loaded Car Mile, Lignite, 1.462x37.51			5.484c.
Cost per Ton Mile Lignite, 5.484 ÷ 21.51			2.55 mills
Operating Expenses and Taxes, Lignite Coal, doubling the variable cost:—			
Terminal Expense:			
Inter-Division	24,519 tons x 7.5c		$1,838.92
	65,135 tons x 15c		9,770.25
Variable Expense	1,924,301x2.61 mills		5,022.43
Unvariable Expense	1,924,301x2.55 mills		4,906.96
Total Operating Expenses and Taxes			$21,538.36

Auditor's Office,
June 24, 1912.

PLAINTIFF'S EXHIBIT 1-A.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

STATEMENT OF TONNAGE AND FREIGHT CHARGES WAY-BILLED FROM ALL SOO LINE STATIONS, ENTIRE LINE.

September, 1910.

	Tons	Freight Charges
Local	256,880	$531,701.16
Joint	87,433	377,291.52
Total all stations	344,313	$908,992.68

March, 1911.

Local	301,741	$474,032.49
Joint	158,970	516,032.15
Total all stations	460,711	$990,064.64

Auditor's Office,
November 13, 1911.

PLAINTIFF'S EXHIBIT 1-B.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

STATEMENT OF TONNAGE AND FREIGHT CHARGES WAY-BILLED FROM SOO LINE STATIONS IN NORTH DAKOTA.

September, 1910.

	Tons	Freight Charges
Main Line Stations:—		
Local	37,098	$85,899.67
Joint	1,953	5,596.81
Total Main Line	39,051	$91,496.48
Branch Line Stations:—		
Local	27,386	$65,064.54
Joint	9,019	16,812.53
Total Branch Line	36,405	$81,877.07
Total Forwarded North Dakota Stations	75,456	$173,373.55

March, 1911.

Main Line Stations:—		
Local	31,564	$60,728.41
Joint	1,463	4,201.20
Total Main Line	33,027	$64,929.61
Branch Line Stations:—		
Local	20,897	$42,414.91
Joint	4,245	8,342.46
Total Branch Line	25,142	$50,757.37
Total Forwarded North Dakota Stations	58,169	$115,686.98

Auditor's Office,
November 13, 1911.

PLAINTIFF'S EXHIBIT 1-C.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

TABLE VI.

LIGNITE COAL TRAFFIC, STATE OF NORTH DAKOTA,
YEAR ENDING JUNE 30, 1911.

Tons Moved	205,038
Tons Moved One Mile	8,564,038
Revenue	$83,670.00
Revenue per Ton Mile	.00964
Average Distance Haul of One Ton	41.76 miles

NOTE:—For full details showing the numerous short hauls involved and in explanation of the apparent high rate per ton mile, see "Soo" Railroad Exhibit 35, Table 27.

Auditor's Office,
November 11, 1911.

PLAINTIFF'S EXHIBIT 1-D.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

STATEMENT OF TRAIN, CAR AND LOCOMOTIVE MILEAGE IN NORTH DAKOTA.

YEARS ENDING JUNE 30TH.

TABLE VIII.

CAR MILEAGE.

	1908	1909	1910	1911
Loaded Car Mileage....	18,838,470	20,467,214	23,875,447	17,406,067
Empty Car Mileage.....	4,974,415	5,809,250	6,536,494	7,334,587
Caboose Car Mileage...	943,977	919,739	1,115,563	828,896
Passenger Car Mileage..	5,588,499	5,383,674	6,496,187	6,479,514

TABLE IX.

LOCOMOTIVE MILEAGE

Freight, Local Miles....	983,448	948,980	1,135,545	836,367
Passenger, Local Miles..	926,668	853,776	1,157,274	1,150,684
Mixed, Local Miles.....	211,507	219,137	149,353	152,022
Special, Local Miles....	6,656	10,401	10,734	6,483
Switching, Local Miles..	71,106	72,321	109,931	80,579
Non-Revenue, Loc. Miles	78,681	69,962	109,328	38,811

TABLE X.

TRAIN MILEAGE

Passenger, Train Miles..	944,163	837,686	1,163,859	1,144,379
Freight, Train Miles....	953,943	907,100	1,101,218	821,955
Mixed, Train Miles.....	212,302	216,942	126,083	151,784
Special, Train Miles....	1,912	3,809	2,333	6,104
Non-Revenue, Train Mls	23,929	29,693	33,317	11,905

Auditor's Office,
November 11, 1911.

PLAINTIFF'S EXHIBIT 1-E.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY CO.

TABLE 1 A.

DETAILED STATEMENT OF REVENUES AS PER PAGE 45 OF SOO LINE ANNUAL REPORT TO THE RAILROAD COMMISSION OF NORTH DAKOTA

YEAR ENDING JUNE 30, 1911.

Local to the State of North Dakota

Freight Revenue	$287,015.84
Passenger Revenue	512,508.04
Excess Baggage Revenue	9,938.26
Express Revenue	102,887.93
Mail Revenue	138,014.08
Switching Revenue	2,275.50
Special Service Train Revenue	158.00
Miscellaneous Transp. Revenue	777.35
Total Revenue from Transportation Intrastate	$1,053,575.00

TABLE 1 B.

REVENUE FROM INTRASTATE LIGNITE COAL

Year ending June 30, 1910	$75,077.50
Year ending June 30, 1911	83,670.00

TABLE 1 C.

REVENUE FROM INTRASTATE LIGNITE, ANTHRACITE AND BITUMINOUS COAL

September, 1908	$5,728.39
March, 1909	4,680.69
September, 1910	6,805.25
March, 1911	4,649.07

TABLE 1 D AND 1 E.

REVENUE FROM INTERSTATE TRAFFIC

Freight Revenue	$2,022,639.94
Passenger Revenue	710,345.28
Excess Baggage Revenue	5,922.40
Mail Revenue	9,315.41
Special Service, Train Revenue	821.48
Total Revenue from Transportation, Interstate	$2,749,044.51

Auditor's Office,
November 11, 1911.

PLANTIFF'S EXHIBIT 1-F.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

TABLE IV.

FREIGHT AND PASSENGER TRANSPORTATION, EXPENSES NORTH DAKOTA, YEAR ENDING JUNE 30, 1911.

Account	Freight	Passenger	Total
Superintendence	$13,301.29	$16,892.24	$30,193.53
Dispatching Trains	8,535.45	10,839.76	19,375.21
Station Employees	93,357.84	64,019.15	157,376.99
Weighing and Car Service Association	5,304.05	.....	5,304.05
Station Supplies and Expenses	6,485.37	8,237.37	14,722.74
Yard Masters and their Clerks	110.05	139.77	249.82
Yard Conductors and Brakemen	15,270.88	.....	15,270.88
Yard Switch and Signal Tenders	257.23	326.73	583.96
Yard Supplies and Expenses	31.95	40.59	72.54
Yard Enginemen	11,940.92	.....	11,940.92
Engine House Expense, Yard	2,634.77	.....	2,634.77
Fuel for Yard Locomotives	11,979.34	.....	11,979.34
Water for Yard Locomotives	167.29	.....	167.29
Lubricants for Yard Locomotives	188.08	.....	188.08
Other Supplies for Yard Locomotives	42.65	.....	42.65
Operating Joint Yards and Terminals, Dr.	1,842.44	2,340.17	4,182.61
Operating Joint Yards and Terminals, Cr.	.....	.....	.....
Road Enginemen	88,385.21	86,642.23	175,027.44
Enginehouse Expenses, Road	*40,155.05	37,080.96	*77,236.01
Fuel for Road Locomotives	198,186.69	126,287.61	324,474.30
Water for Road Locomotives	12,450.32	13,163.86	25,614.18
Lubricants for Road Locomotives	3,281.35	3,418.06	6,699.41
Other Supplies for Road Locomotives	3,033.90	3,242.85	6,276.75
Road Trainmen	109,411.03	70,817.06	180,228.09
Train Supplies and Expenses	36,551.50	38,520.53	75,072.03
Interlockers, Block and Other Signal Operators	1,569.51	1,993.51	3,563.02
Crossing Flagmen and Gatemen	727.71	924.29	1,652.00
Clearing Wrecks	1,785.34	269.65	2,054.99
Telegraph and Telephone Operation	3,293.33	4,183.01	7,476.34
Stationery and Printing	5,135.93	6,523.40	11,659.33
Other Expenses	1,661.48	2,110.33	3,771.81
Loss and Damage—Freight	53,613.45	.....	53,613.45
Loss and Damage—Baggage	.....	788.18	788.18
Damage to Property	7,318.78	2,817.06	10,135.84
Damage to Stock on Right of Way	5,712.28	8,650.21	14,362.49
Injuries to Persons	39,115.85	11,680.92	50,796.77
Operating Joint Tracks, Dr.	*69.30*	*88.02*	*157.32*
Operating Joint Tracks, Cr.	*190.14*	*241.51*	*431.65*
	$782,578.87	$521,619.97	$1,304,198.84

*Not adopted, unchanged.

NOTE.—All stations in North Dakota handle both freight and passenger business. No employees are assigned exclusively to either branch of service.

Auditor's Office,
November 11, 1911.

MINNEAPOLIS, ST. PAUL AND SAULT STE. MARIE RAILWAY CO.

PLAINTIFF'S EXHIBIT 1-G.

TABLE V.

TRAFFIC EXPENSES—ENTIRE LINE

YEAR ENDING JUNE 30, 1911.

	Freight	Passenger	General
Superintendence	$ 38,326.21	$ 25,925.79	.....
Outside Agencies	57,286.64	83,060.83	$1,103.82
I. & I. Bureaus	.....	.....	7,237.38
Advertising	375.11	38,124.54	.....
Traffic Assn	4,471.33	545.81	.....
Fast Freight Lines	6,311.39	.....	.....
Stationery and Printing	18,159.57	5,818.25	.....
Other Expense	.....	.....	22.98
	$124,930.25	$153,475.22	$ 8,364.18

Auditor's Office,
November 11, 1911.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

COMPARATIVE STATEMENT OF REVENUE AND EXPENSES.

SECTION III—TABLE No. C.

BASIS FOR SUBDIVISION OF OPERATING EXPENSES.

Maint. of Way and Structures	By Operating Divisions	By States	Between Passenger and Freight
Superintendence	Actual and Rd. Mileage	Actual Rd. Mileage	Rev. Train Mlge.
Ballast	Actual	Actual	" " "
Ties	"	"	" " "
Rails	"	"	" " "
Other Track Material	Actual Road Mileage	"	" " "
Roadway and Track	"	"	" " "
Removal of Snow, Sand and Ice	"	"	" " "
Tunnels	"	"	" " "
Bridges, Trestles and Culverts	"	"	" " "
Over and Under Grade Crossings	"	"	" " "
Grade Cross, Fences, Cattle Guards and Signs	"	"	" " "
Snow and Sand Fences and Snow Sheds	"	"	" " "
Signals and Interlocking Plants	"	"	" " "
Telegraph and Telephone Lines	"	"	" " "
Buildings, Fixtures and Grounds	"	"	" " "
Docks and Wharves	"	"	" " "
Roadway Tools and Supplies	"	"	" " "
Injuries to Persons	Actual and Road Mileage	Actual Road Mileage	" " "
Stationery and Printing	"	" " "	" " "
Other Expenses	"	" " "	" " "
Maint'g. Jt. Trks., Yds. and Other Facilities—Dr.	"	"	" " "
Maint'g. Jt. Trks., Yds. and Other Facilities—Cr.	"	"	" " "
MAINTENANCE OF EQUIPMENT			
Superintendence	Actual Road and Mileage	Repairs	Repairs
Repairs of Steam Locomotives	Loco. Mileage	Loco. Mileage	Actual
Renewal of Steam Locomotives	Road Mileage	Road Mileage	"
Depreciation of Steam Locomotives	Loco. Mileage	Loco. Mileage	"
Repairs of Passenger Train Cars	Pass. Car Mileage	Pass. Car Mileage	"
Renewal of Passenger Train Cars	Road Mileage	Road Mileage	"
Depreciation of Passenger Train Cars	Pass. Car Mileage	Pass. Car Mileage	"
Repairs of Freight Train Cars	Freight Car Mileage	Freight Car Mileage	"
Renewal of Freight Train Cars	Road Mileage	Road Mileage	"
Depreciation of Freight Train Cars	Freight Car Mileage	Freight Car Mileage	"
Repairs of Work Equipment	Work Car Mileage	Work Car Mileage	Rev. Train Mileage
Renewal of Work Equipment	Road Mileage	Road Mileage	" " "
Depreciation of Work Equipment	Work Car Mileage	Work Car Mileage	" " "
Shop Machinery and Tools	Repairs	Repairs	Repairs
Power Plant Equipment			
Injuries to Persons	Actual	Actual	Actual and Repairs
Stationery and Printing	Actual and Repairs	Repairs	Repairs
Other Expenses	Actual and Repairs	"	"
Maintaining Joint Equipment at Terminals—Dr.	Actual	Actual	Actual and Train Mileage
Maintaining Joint Equipment at Terminals—Cr.			
TRAFFIC EXPENSES			
Superintendence	Earnings	Earnings	Actual and Train Mileage
Outside Agencies	"	"	" " " "
Advertising	"	"	Actual
Traffic Associations	"	"	"
Fast Freight Lines	"	"	"
Industrial and Immigration Bureaus	Road Mileage	Road Mileage	Train Mileage
Stationery and Printing	Earnings	Earnings	Actual Train Mileage
Other Expenses	"	"	" " "
TRANSPORTATION EXPENSES			
Superintendence	Actual and Earnings	Earnings	Rev. Train Mileage
Dispatching Trains	Actual	Train Mileage	" " "
Station Employees	Actual	Actual	Actual and Train Mileage
Weighing and Car Service Associations	Actual and Road Mileage	Actual and Road Mileage	Actual
Flour and Merchandise Docks	Actual	Actual	"
Coal and Ore Docks	"	"	"
Station Supplies and Expenses	"	"	Train Mileage
Yard Masters and their Clerks	"	"	" "
Yard Conductors and Brakemen	"	"	Freight
Yard Switch and Signal Tenders	"	"	Train Mileage
Yard Supplies and Expenses	"	"	" "
Yard Enginemen	"	"	Freight
Enginehouse Expenses—Yard	"	"	"
Fuel for Yard Locomotives	"	"	"
Water for Yard Locomotives	"	"	"
Lubricants for Yard Locomotives	"	"	"
Other Supplies for Yard Locomotives	"	"	"
Operating Joint Yards and Terminals—Dr.	"	"	Actual
Operating Joint Yards and Terminals—Cr.	"	"	"
Road Enginemen	"	Actual and Loco. Mileage	"
Enginehouse Expenses—Road	Engine Housed	Loco. Mileage	Engine Housed
Fuel for Road Locomotives	Actual	Loco. Mileage	Actual
Water for Road Locomotives	"	" "	"
Lubricants for Road Locomotives	"	" "	"
Other Supplies for Road Locomotives	"	" "	"
Operating Power Plants	"		
Road Trainmen	"	Actual and Train Mileage	"
Train Supplies and Expenses	"	" " " "	"
Interlockers, Block and other Signals—Operation			
Crossing Flagmen and Gatemen	Actual	Actual	Train Mileage
Drawbridge Operation	"	"	" "
Clearing Wrecks	"	"	Actual
Telegraph and Telephone—Operation	"	Road Mileage	Train Mileage
Stationery and Printing	"	Actual and Road Mileage	" "
Other Expenses	"	" " " "	" "
Loss and Damage—Freight	"	Actual Road Mileage	Actual
Loss and Damage—Baggage	"	" " "	"
Damage to Property	"	" " "	"
Damage to Stock on Right of Way	"	" " "	"
Injuries to Persons	"	" " "	"
Operating Joint Tracks—Dr.	"	Actual	Actual
Operating Joint Tracks—Cr.	"	"	"
GENERAL EXPENSES			
Salaries and Expenses of General Officers	Earnings	Earnings	Train Mileage
Salaries and Expenses of Clerks and Attendants	"	"	" "
General Office Supplies and Expenses	"	"	" "
Law Expenses	"	"	" "
Insurance	Road Mileage	Road Mileage	" "
Pensions	Earnings	Earnings	" "
Stationery and Printing	"	"	" "
Other Expenses	"	"	" "
General Admin., Joint Tracks, Y'ds and Ter'ls—Dr.	Actual	Actual	Actual
General Admin., Joint Tracks, Y'ds and Ter'ls—Cr.	"	"	"

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY CO.

TABLE II.

PLAINTIFF'S EXHIBIT No. 1-I.

METHOD OF APPORTIONMENT OF INTERSTATE REVENUE

A proportion of revenue on Interstate business passing through into or out of the state of North Dakota is allotted to North Dakota on the basis of the proportion of the mileage within the state to the entire mileage over which the business actually moves on the Soo Line.

Auditor's Office,
November 11, 1911.

PLAINTIFF'S EXHIBIT NO. 1-J.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

111 B.

STATEMENT SHOWING OPERATING EXPENSES ALLOCATED AND ALLOTTED TO THE STATE OF NORTH DAKOTA FOR ONE YEAR ENDING JUNE 30, 1911.

	ALLOCATED	ALLOTTED	TOTAL
OPERATING EXPENSES:			
Maintenance of Way & Structure.			
Superintendence	.....	$ 18,538.46	$ 18,538.46
Ballast	$ 4,755.42	.....	4,755.42
Ties	69,295.52	.....	69,295.52
Rails	175.30	.....	175.30
Other Track Material	7,806.86	.....	7,806.86
Roadway and Track	218,975.83	.....	218,975.83
Removal of Snow, Sand and Ice	42,836.32	.....	42,836.32
Bridges, Trestles and Culverts	41,138.75	.....	41,138.75
Over and Under Grade Crossings	18.61	.....	18.61
Grade Crossings, Fences, Crossing Grades and Signs	7,255.72	.....	7,255.72
Snow and Sand Fences and Snow Sheds	4,250.42	.....	4,250.42
Signal and Interlocking Plants	1,065.22	.....	1,065.22
Telegraph and Telephone Lines	10,710.50	.....	10,710.50
Buildings, Fixtures and Grounds	47,557.98	.....	47,557.98
Roadway Tools and Supplies	6,482.70	.....	6,482.70
Injuries to Persons	.....	3,836.96	3,836.96
Stationery & Printing	.....	472.72	472.72
Other Expenses	1,897.67	.....	1,897.67
Maintaining Joint Tracks, Yards and Other Facilities—Dr.	2,399.05	.....	2,399.05
	$466,621.87	$22,848.14	$489,470.01
MAINTENANCE OF EQUIPMENT:			
Superintendence	.....	$ 11,008.50	$ 11,008.50
Repairs of Steam Locomotives	.....	187,455.30	187,455.30
Renewal of Steam Locomotives	.....	396.41	396.41
Depreciation Steam Locomotives	.....	23,045.26	23,045.26
Repairs of Passenger Train Cars	.....	63,568.52	63,568.52
Renewal of Passenger Train Cars	.....	2,654.66	2,654.66
Depreciation of Passenger Train Cars	.....	7,196.15	7,196.15
Repairs of Freight Train Cars	.....	153,820.23	153,820.23
Renewal of Freight Train Cars	.....	923.64	923.64
Depreciation of Freight Train Cars	.....	45,631.68	45,631.68
Repairs of Work Equipment	.....	13,860.36	13,860.36
Renewal of Work Equipment	.....	21.37	21.37
Depreciation of Work Equipment	.....	1,203.51	1,203.51
Shop Machinery and Tools	.....	14,800.89	14,800.89
Injuries to Persons	2,233.37	.....	2,233.37
Stationery and Printing	.....	1,830.13	1,830.13
Maintaining Joint Equipment at Terminals—Dr.	612.89	.....	612.89
	$2,846.26	$527,416.61	$530,262.87
TRAFFIC EXPENSES:			
Superintendence	.....	$ 19,180.96	$19,180.96
Outside Agencies	.....	41,882.91	41,882.91
Advertising	.....	11,556.74	11,556.74
Traffic Associations	.....	1,467.22	1,467.22
Fast Freight Lines	.....	1,898.53	1,898.53
Industrial and Immigration Bureaus	.....	3,119.33	3,119.33
Stationery and Printing	.....	7,474.08	7,474.08
Other Expenses	.....	6.74	6.74
	.....	$ 86,586.51	$ 86,586.51

PLAINTIFF'S EXHIBIT NO. 1-K.

	ALLOCATED	ALLOTTED	TOTAL
TRANSPORTATION EXPENSES:			
Superintendence	.....	$ 30,193.53	$ 30,193.53
Dispatching Trains	.....	19,375.21	19,375.21
Station Employes	$157,376.99	.....	157,376.99
Weighing and Car Service Associations	.....	5,304.05	5,304.05
Station Supplies and Expenses	14,722.74	.....	14,722.74
Yard Masters and Their Clerks	249.82	.....	249.82
Yard Conductor and Brakemen	15,270.88	.....	15,270.88
Yard Switch and Signal Tenders	583.96	.....	583.96
Yard Supplies and Expenses	72.54	.....	72.54
Yard Enginemen	11,940.92	.....	11,940.92
Enginehouse Expenses—Yard	2,634.77	.....	2,634.77
Fuel for Yard Locomotives	11,979.34	.....	11,979.34
Water for Yard Locomotives	167.29	.....	167.29
Lubricants for Yard Locomotives	188.08	.....	188.08
Other Supplies for Yard Locomotives	42.65	.....	42.65
Operating Joint Yards and Terminals,—Dr	4,182.61	.....	4,182.61
Road Enginemen	175,027.44	.....	175,027.44
Enginehouse Expenses—Road	.....	77,236.01	77,236.01
Fuel for Road Locomotives	.....	324,474.30	324,474.30
Water for Road Locomotives	.....	25,614.18	25,614.18
Lubricants for Road Locomotives	.....	6,699.41	6,699.41
Other Supplies for Road Locomotives	.....	6,276.75	6,276.75
Road Trainmen	180,228.09	.....	180,228.09
Train Supplies and Expenses	75,072.03	.....	75,072.03
Interlocking Block and Other Signal—Operation	3,563.02	.....	3,563.02
Crossing Flagmen and Gatemen	1,652.00	.....	1,652.00
Clearing Wrecks	2,054.99	.....	2,054.99
Telegraph and Telephone—Operation	.....	7,476.34	7,476.34
Stationery and Printing	.....	11,659.33	11,659.33
Other Expenses	.....	3,771.81	3,771.81
Loss and Damage—Freight	.....	53,613.45	53,613.45
Loss and Damage—Baggage	.....	788.18	788.18
Damage to Property	.....	10,135.84	10,135.84
Damage to Stock on Right of Way	.....	14,362.49	14,362.49
Injuries to Persons	.....	50,796.77	50,796.77
Operating Joint Tracks—Dr	*157.32*	.....	*157.32*
Operating Joint Tracks—Cr	*431.65*	.....	*431.65*
	$656,421.19	$647,777.65	$1,304,198.84
GENERAL EXPENSES:			
Salaries and Expenses of General Office	.....	$20,377.63	$20,377.63
Salaries and Expenses of Clerks and Attendants	.....	33,701.23	33,701.23
General Office Supplies and Expenses	.....	3,011.45	3,011.45
Law Expenses	.....	10,462.92	10,462.92
Insurance	.....	19,286.78	19,286.78
Pensions	.....	475.30	475.30
Stationery and Printing	.....	5,431.11	5,431.11
Other Expenses	.....	4,580.70	4,580.70
General Adminstration Joint Tracks, Yards and Terminals, Dr.	123.30	.....	123.30
	$123.30	$97,327.12	$97,450.42
Total Operating Expenses	$1,126,012.62	$1,381,956.03	$2,507,968.65

Auditor's Office,
November 13, 1911.

PLAINTIFF'S EXHIBIT No. 2-A.
DAKOTA R. R. COMMISSIONS
REQUESTS No. III-A AND III-B.

NORTHERN PACIFIC RAILWAY COMPANY.

OPERATING EXPENSES STATE OF NORTH DAKOTA.

FISCAL YEARS ENDING JUNE 30, 1908, 1909, 1910 AND 1911.

	1908	1909	1910	1911 Allocated	1911 Allotted on an Arbitrary Basis
MAINTENANCE OF WAY AND STRUCTURES					
Superintendence	$ 66,069.65	$ 65,396.25	$ 77,387.95	$ 76,302.86	..... a
Ballast	11,655.59	50,939.21	31,643.57	21,610.14	.....
Ties	243,459.03	208,562.65	215,984.60	204,119.20	.....
Rails	32,225.89	10,435.56	161,925.46	22,684.95	.....
Other Track Material	62,991.28	54,862.50	119,132.32	24,972.21	.....
Roadway and Track	522,124.94	442,697.37	659,978.26	453,675.79	.....
Removal of Snow, Sand and Ice	15,830.80	47,708.49	92,711.05	32,238.87	..... b
Bridges, Trestles and Culverts	46,048.61	50,220.90	40,453.98	26,439.23	.....
Over and Under Grade Crossings	171.47	16.29	88.98	236.48	.....
Grade Crossings, Fences, C. G. and S.	12,005.08	13,933.41	17,535.28	8,759.91	.....
Snow and Sand Fences and Snow Sheds	16,686.82	14,509.41	16,033.46	15,125.18	.....
Signals and Interlocking Plants	861.35	1,465.27	3,803.68	4,278.54	.....
Telegraph and Telephone Lines	22,349.97	11,131.66	16,484.04	25,670.55	.....
Buildings, Fixtures and Grounds	209,683.59	118,574.28	157,465.77	92,419.12	.....
Roadway Tools and Supplies	11,706.13	14,781.54	29,416.33	14,238.42	 c
Injuries to Persons	14,088.89	2,152.55	4,988.59	6,080.96	..... d
Stationery and Printing	1,328.92	1,301.36	1,844.78	.....	$1,125.63
Other Expenses	679.23	624.20	240.41	.....	.....
Maintaining Joint Tracks, Yds. and Other F., Dr.	442.30	1,980.53	796.57	582.22	.....
Maintaining Joint Tracks, Yds. and Other F., Cr.	*3,094.70*	*3,261.57*	*4,216.11*	*3,244.16*	.....
Total	$1,287,314.84	$1,108,031.86	$1,643,698.97	$1,027,316.10	
MAINTENANCE OF EQUIPMENT.					
Superintendence	$ 28,692.50	$ 24,452.23	$ 27,001.86	$ 31,777.60	..... e
Steam Locomotives—Repairs	441,297.56	373,930.43	422,755.10	347,218.56	.....
Steam Locomotives—Renewals	.....	844.71	*1,984.75*	.....	*501.64*
Steam Locomotives—Depreciation	134,333.61	125,130.25	127,859.55	.....	119,846.54
Passenger Train Cars—Repairs	72,626.03	70,394.23	87,109.14	.....	89,633.58
Passenger Train Cars—Renewals	601.99	1,563.94	319.36	.....	103.38
Passenger Train Cars—Depreciation	47,068.89	33,869.33	34,972.74	.....	29,398.30
Freight Train Cars—Repairs	350,363.09	226,813.25	364,820.15	.....	341,028.50
Freight Train Cars—Renewals	*6,542.91*	973.67	9,657.69	.....	1,614.95
Freight Train Cars—Depreciation	236,126.88	214,515.20	203,670.74	.....	161,469.60
Work Equipment—Repairs	24,451.40	41,821.65	40,045.03	17,459.88	..... f
Work Equipment—Renewals	133.63	*75.32*	*1,049.80*	.....	1,658.03
Work Equipment—Depreciation	8,545.30	8,063.40	8,229.14	.....	7,634.00
Shop Machinery and Tools	23,788.01	19,079.53	20,121.58	.....	13,762.37
Injuries to Persons	1,281.37	1,396.35	6,285.42	.....	4,004.47
Stationery and Printing	1,352.83	986.40	1,670.00	.....	1,082.80
Other Expenses	17,131.33	452.67	700.06	.....	202.91
Equipment Borrowed, Dr.	44,657.85	.....	.....	.....	.....
Equipment Loaned, Cr.	*48,970.16*	.....	.....	.....	.....
	$1,376,941.20	$1,144,211.92	$1,352,183.01	$1,167,392.83	
TRAFFIC EXPENSES					
Superintendence	$ 29,082.77	$ 28,186.24	$ 31,020.50	.....	$ 30,471.89
Outside Agencies	60,534.94	60,470.91	72,470.10	.....	76,013.37
Advertising	21,240.38	28,829.05	38,049.09	.....	40,249.45
Traffic Associations	2,916.46	2,695.28	1,499.54	.....	1,592.24
Industrial and Immigration Bureaus	5,318.23	2,534.39	4,700.62	.....	10,975.33
Stationery and Printing	7,670.04	11,163.26	11,568.09	.....	12,519.76
Other Expenses	86.74	663.84	82.55	.....	175.17
	$126,849.56	$134,542.97	$159,390.49	$171,997.21	

a. Salaries and Expenses of some officers having jurisdiction over more than one Accounting Division, are divided on track mileage, but this represents only a minor part of the charge.

b. Practically all charges are allocated. Some items are divided on track mileage basis.

c. Some charges not allocated, but are apportioned on basis of labor expended on localized work done in current month by gangs to which furnished.

d. This includes a track mileage proportion of Salaries and Expenses of Claim Department, applicable to M. W. & S.

e. Salaries and Expenses of some officers having jurisdiction over more than one Accounting Division are apportioned on revenue service engine miles.

f. Running repairs are allocated but General repairs are apportioned on track mileage basis.

	1908	1909	1910	1911	
				Allocated	Allotted on an Arbitrary basis
TRANSPORTATION EXPENSES.					
Superintendence	$ 51,988.43	$ 47,505.73	$ 54,164.26	$ 59,576.11	... g
Dispatching Trains	79,854.33	66,700.96	78,288.09	71,578.08	... h
Station Employes	297,158.09	271,099.87	306,922.22	298,003.60	...
Weighing and Car Service Associations	3,422.46	2,659.21	2,396.56	3,224.75	...
Station Supplies and Expenses	20,590.11	19,287.92	19,853.14	21,232.71	...
Yardmasters and their Clerks	16,019.42	15,023.87	16,780.61	16,633.07	...
Yard Conductors and Brakemen	55,082.28	47,197.57	67,325.93	55,208.13	...
Yard Switch and Signal Tenders	7,045.57	3,856.54	3,988.76	3,952.93	...
Yard Supplies and Expenses	1,209.94	910.14	992.56	905.71	...
Yard Enginemen	35,755.65	29,246.19	43,880.55	32,166.81	...
Engine House Expenses—Yard	16,099.87	12,522.20	18,716.85	14,827.84	...
Fuel for Yard Locomotives	48,291.34	43,530.62	49,012.97	40,576.48	...
Water for Yard Locomotives	3,319.53	2,709.76	3,044.17	2,779.00	...
Lubricants for Yard Locomotives	925.85	65.48	561.39	385.05	...
Other Supplies for Yard Locomotives	685.94	516.87	716.43	433.68	...
Operating Joint Yards and Terminals, Dr	243.61	70.73	106.58	57.54	...
Operating Joint Yards and Terminals, Cr	*425.37*	*5.04*	.....	.....	...
Road Enginemen	323,772.82	290,394.82	378,927.44	330,043.18	...
Engine House Expenses—Road	102,186.19	94,947.47	115,877.53	105,328.39	...
Fuel for Road Locomotives	765,136.43	729,084.61	904,155.12	793,283.89	...
Water for Road Locomotives	50,161.35	36,007.51	46,594.50	44,215.38	...
Lubricants for Road Locomotives	14,813.85	8,217.95	10,826.07	8,691.09	...
Other Supplies for Road Locomotives	13,537.55	7,322.31	10,223.77	6,746.03	...
Road Trainmen	346,451.18	307,491.88	388,541.68	336,438.63	...
Train Supplies and Expenses	112,300.32	86,837.64	132,369.09	.....	$102,327.60
Interlockers, Block and other Signals—Operation	2,718.67	1,275.04	1,267.51	1,336.98	...
Crossing Flagmen and Gatemen	5,923.73	5,476.68	5,900.39	6,265.81	...
Clearing Wrecks	10,363.89	12,472.94	26,933.25	8,285.40	...
Telegraph and Telephone—Operation	19,729.00	18,066.87	20,466.05	.....	21,736.14
Stationery and Printing	14,936.55	14,147.22	16,656.80	.....	14,114.18
Other Expenses	2,392.25	10,167.42	60,979.09	.....	990.26
Loss and Damage—Freight	141,189.03	143,510.02	152,341.17	133,386.63	... i
Loss and Damage—Baggage	2,404.39	1,202.93	1,378.01	896.49	... i
Damage to Property	14,660.82	15,713.94	27,976.37	34,668.48	... j
Damage to Stock on Right of Way	9,116.35	10,946.81	12,311.13	16,999.61	... j
Injuries to Persons	61,873.36	65,524.34	70,075.05	87,011.26	... j
Operating Joint Tracks and Facilities—Dr	17.33	197.34	367.58	395.92	...
Operating Joint Tracks and Facilities—Cr	.....	*797.37*	*540.05*	*742.25*	...
Total	$2,650,981.81	$2,421,106.99	$3,050,378.62	$2,673,960.59	
GENERAL EXPENSES					
Salaries and Expenses of General Officers	$23,159.89	$20,041.17	$22,759.07	.....	$23,847.67
Salaries and Expenses of Clerks and Attendants	63,129.51	58,520.08	68,566.41	.....	71,289.37
General Office Supplies and Expenses	4,323.97	3,776.93	4,422.04	.....	4,431.07
Law Expenses	27,511.18	21,945.03	21,360.41	.....	23,659.15k
Insurance	23,751.68	23,693.97	26,000.61	$1,297.32	...
Stationery and Printing	6,799.08	7,398.53	8,286.50	.....	9,102.20
Other Expenses	12,941.56	14,348.90	14,023.53	.....	18,006.11
Total	$161,616.87	$149,724.61	$165,418.57	$151,632.89	
Total Operating Expenses	$5,603,704.28	$4,957,618.35	$6,371,069.66	$5,192,299.62	

g. Salaries and expenses of some officers having jurisdiction over more than one Accounting Division are apportioned on revenue service train miles.

h. Services of operators are allocated but those of Dispatchers are apportioned on basis of revenue train mileage of territory over which they have jurisdiction.

i. Unlocated loss and damage divided on Road Mileage over which particular shipment was consigned.

j. Includes a Revenue train mileage proportion of Salaries and Expenses of Claim Department.

k. Salaries of General Counsel and his assistants and such expenses as do not pertain to any specific case are divided on revenue train mileage basis.

PLAINTIFF'S EXHIBIT 2-C.
DAKOTA R. R. COMMISSIONS
REQUEST NO. V.

NORTHERN PACIFIC RAILWAY COMPANY

TRAFFIC EXPENSES ENTIRE LINE

FISCAL YEAR ENDING JUNE 30TH, 1911.

	Common	Freight	Passenger	Total
Superintendence	$39,907.02	$105,998.03	$53,114.33	$199,019.38
Outside Agencies	130,666.00	189,926.84	175,055.07	495,647.91
Advertising	.....	17.50	267,040.23	267,057.73
Traffic Associations	295.50	9,495.45	557.15	10,348.10
Ind. and Imm. Bureaus	70,410.45	.....	1,315.10	71,725.55
Stationery and Printing	6,939.62	45,987.99	29,353.94	82,281.55
Other Expenses	200.00	387.46	565.37	1,152.83
Total Traffic Expenses	$248,418.59	$351,813.27	$527,001.19	$1,127,233.05

Saint Paul, Sept. 13, 1911.

PLAINTIFF'S EXHIBIT 2-D.
DAKOTA R. R. COMMISSION
REQUEST NO. IV.

NORTHERN PACIFIC RAILWAY COMPANY

TRANSPORTATION EXPENSES STATE OF NORTH DAKOTA

YEAR ENDING JUNE 30TH, 1911.

	Freight	Passenger	Total
Superintendence	$29,163.07	$30,413.04	$59,576.11
Dispatching Trains	34,007.87	37,570.21	71,578.08
Station Employes	168,165.29	129,838.31	298,003.60
Weighing and Car Service Association	3,224.75	.....	3,224.75
Station Supplies and Expenses	8,955.85	12,276.86	21,232.71
Yard Masters and their Clerks	13,706.07	2,927.00	16,633.07
Yard Conductors and Brakemen	45,067.06	10,141.07	55,208.13
Yard, Switch & Signal Tenders	2,645.79	1,307.14	3,952.93
Yard Supplies and Expenses	672.65	233.06	905.71
Yard Enginemen	26,340.13	5,826.68	32,166.81
Engine House Expenses, Yard	11,812.62	3,015.22	14,827.84
Fuel for Yard Locomotives	32,780.31	7,796.17	40,576.48
Water for Yard Locomotives	2,274.39	504.61	2,779.00
Lubricants for Yard Locomotives	317.59	67.46	385.05
Other Supplies for Yard Locomotives	357.85	75.83	433.68
Operating Joint Yards and Termls. Dr.	29.85	27.69	57.54
Road Enginemen	191,092.46	138,950.72	330,043.18
Engine House Expenses, Road	54,079.74	51,248.65	105,328.39
Fuel for Road Locomotives	515,754.33	277,529.56	793,283.89
Water for Road Locomotives	28,165.06	16,050.32	44,215.38
Lubricants for Road Locomotives	5,303.70	3,387.39	8,691.09
Other Supplies for Road Locomotives	4,482.35	2,263.68	6,746.03
Road Trainmen	212,230.61	124,208.02	336,438.63
Train Supplies and Expenses	29,108.51	73,219.09	102,327.60
Interlockers, Block and Other Signal Operation	607.29	729.69	1,336.98
Crossing Flagmen and Gatemen	2,804.01	3,461.80	6,265.81
Clearing Wrecks	7,769.61	515.79	8,285.40
Telegraph and Telephone Operation	10,451.92	11,284.22	21,736.14
Stationery and Printing	7,149.61	6,964.57	14,114.18
Other Expenses	775.42	214.84	990.26
Loss and Damage, Freight	133,386.63	.....	133,386.63
Loss and Damage, Baggage	.....	896.49	896.49
Damage to Property	25,622.29	9,046.19	34,668.48
Damage to Stock on Right of Way	7,808.64	9,190.97	16,999.61
Injuries to Persons	49,502.19	37,509.07	87,011.26
Operating Joint Tracks and Facilities, Dr.	200.81	195.11	395.92
Operating Joint Tracks and Facilities, Cr.	*316.89*	*425.36*	*742.25*
Total Transportation Expenses	$1,665,499.43	$1,008,461.16	$2,673,960.59

Saint Paul, Sept. 13, 1911.

PLAINTIFF'S EXHIBIT 2-E.
DAKOTA R. R. COMMISSION'S
REQUEST NO. IV-A.

NORTHERN PACIFIC RAILWAY COMPANY

STATION EMPLOYES, STATE OF NORTH DAKOTA.

YEAR ENDING JUNE 30TH, 1911.

Amounts expended at Stations where the same employes handle both Freight and Passenger business	$190,953.75

DAKOTA R. R. COMMISSION'S
REQUEST NO. IV-B.

AMOUNTS EXPENDED AT STATIONS WHERE BOTH FREIGHT AND PASSENGER STATIONS ARE MAINTAINED.

	Common	Freight	Passenger
Grand Forks	$4,980.00	$ 756.75	$1,135.00
Fargo	5,312.09	14,702.62	6,238.26
Valley City	2,520.00	1,831.21	1,982.26
Jamestown	2,661.71	13,682.10	5,310.05
Bismarck	7,175.30	4,110.45	2,525.00
Mandan	1,878.38	14,301.22	3,240.00
Dickinson	1,524.21	7,797.52	3,385.72
	$26,051.69	$57,181.87	$23,816.29

The Agents at above points have charge of both the Freight and Passenger stations and the salaries of these agents and some of the other employes cannot be distributed direct to Freight or Passenger service, therefore charged to Common.

Saint Paul, Sept. 13, 1911.

PLAINTIFF'S EXHIBIT 2-F.

Northern Pacific Railway Company

ACCOUNTING DEPARTMENT

CLASSIFICATION OF TRAIN, ENGINE AND CAR MILES AND RULES

FOR

APPORTIONING OPERATING EXPENSES

TO

ACCOUNTING DIVISIONS

AND DIVIDING BETWEEN "PASSENGER" AND "FREIGHT"

TAKING EFFECT JULY 1, 1907

FOR USE IN ACCOUNTING DEPARTMENT ONLY

Northern Pacific Railway Company

CLASSIFICATION OF TRAIN, ENGINE AND CAR MILES, AND RULES FOR APPORTIONING OPERATING EXPENSES TO ACCOUNTING DIVISIONS, AND DIVIDING BETWEEN "PASSENGER" AND "FREIGHT."

TAKING EFFECT JULY 1, 1907.

CLASSIFICATION OF TRAIN MILES.

REVENUE SERVICE.

1. FREIGHT.

Includes miles run by revenue-earning trains to transport freight, which do not regularly include a car or cars devoted exclusively or principally to revenue passenger business; also miles run by trains consisting of empty freight cars and of trains consisting of an engine and a caboose running light between terminal stations on account of unbalanced traffic or other causes. When milk, express, baggage or other cars are hauled in a freight train and their earnings are classed as freight earnings, the miles of the train should be considered as freight train miles. Freight trains that regularly haul no passenger service equipment, but transport passengers in a caboose should be classed as freight trains, as should also freight trains temporarily using a passenger car in place of a caboose.

2. MIXED.

Includes miles run by revenue-earning trains to transport both passengers and freight in cars, each of which is devoted exclusively to either passenger business or freight business.

NOTE.—Mileage of Mixed Trains is to be apportioned one-fourth to "Passenger" and three-fourths to "Freight."

3. PASSENGER.

Includes miles run by revenue-earning trains to transport passengers, baggage, mail and express, also miles run by trains consisting of deadhead passenger equipment. When one or more cars other than regular passenger-train cars, such as milk cars, cabooses deadheaded back, etc., are hauled in a passenger train, the miles run by that train should be considered as passenger train miles.

4. SPECIAL SERVICE.

Includes miles run by revenue-earning trains, such as chartered trains, paid for either on the basis of a rate per mile run or a lump sum for the train; circus and theatrical trains run under contracts calling for payment of specified amounts for transportation between designated stations; chartered trains for the Federal or State Governments, carrying troops, munitions of war, camp outfits, etc.

NOTE.—Mileage of Special Service Trains is to be apportioned to "Passenger" and "Freight," according to the class of service.

NON-REVENUE SERVICE.

Includes miles run by trains which are not revenue producing, such as:

(a) Of the Passenger Class: Pay-trains, official trains, inspection trains for Railway Commissioners, special trains run to convey fire apparatus for use in saving the company's property from destruction by fire and trains run to convey employees to and from work;

(b) Of the Freight Class: Material and supply trains;

(c) Of the Work Class: Construction trains, trains hauling gravel or other ballast, or engaged in bank widening, ballasting and other maintenance work; wrecking trains, repair trains, snow plows and flangers.

RULES FOR COMPUTATION OF TRAIN MILES.

1. Revenue Train Miles should be based on the actual distance run between terminals and computed from the official time-table or distance table, the same as for Passenger Miles, Ton Miles and Car Miles.

2. Revenue Passenger Trains and Revenue Mixed Trains may incidentally carry private cars, official cars, work or service cars, or cars of related classes; and Revenue Freight Trains may incidentally carry cars containing railway material and supplies, or other freight which does not earn revenue; but whole trains of such cars should be regarded as non-revenue trains and classed accordingly.

3. Non-Revenue Train Miles should be based on the actual distance run between terminals. When work trains are run between terminals and not ordered to work at some specified point or within specified working limits, they should be allowed the actual miles run, the same as any other class of trains. When ordered to run to a certain point to work at that point or within specified working limits, they should be allowed the actual miles made while under running orders and in addition an arbitrary mileage of six miles per hour for the time working at the point or within the working limits named.

4. Each train and each section of a train run by a separate train crew, should be considered a separate train, whether hauled by one or more locomotives for either the whole distance or a part of the distance between the train terminals. There should be nothing added to this distance to cover running from roundhouse to terminal, doubling hills, running for water, switching or other work at way stations, or for the service of helper or pusher engines or the extra engines on double or triple-head trains.

5. Mileage of trains detoured over foreign roads when hauled by the engines and handled by the crews of the home company should be computed on the basis of miles actually run and classified by the detouring line in its train mileage in accordance with the service performed.

PLAINTIFF'S EXHIBIT 2-F—(4)

CLASSIFICATION OF LOCOMOTIVE MILES.

REVENUE SERVICE.

1. FREIGHT.

Includes miles run by locomotives between terminals or stations with freight trains.

NOTE.—The mileage of locomotives hauling cabooses only, either for the purpose of hauling traffic or in returning after delivering traffic moving in opposite directions, should be included in "Freight—Light."

2. FREIGHT—Helping.

Includes miles run by locomotives while assisting freight trains either as pushers or double-headers; also miles run while hauling the second cut of a freight train doubled over grades.

3. FREIGHT—Light

Includes miles run by locomotives between terminals or stations, with or without cabooses, going for or returning from service designated in No. 1; miles run by light locomotives going to or returning from assisting freight trains, as pushers or double-headers; miles run light returning to train after having hauled the first cut of a freight train doubled over grades; miles run light by locomotives of a freight train to and from the next coaling station or water tank, for coal or water; miles run light to pick up or assist a freight train at stations between train terminals; miles run to pick up and haul dead freight train locomotives into terminals; also miles run by locomotives coming from or going to enginehouses or turntables from freight-train service, provided no miles will be allowed for this latter service if the distance be one-half mile or less in one direction.

4. MIXED.

Includes miles run by locomotives between terminals or stations with mixed trains.

5. MIXED—Helping.

Includes miles run by locomotives while assisting mixed trains, either as pushers or double-headers; also the miles run while hauling the second cut of a mixed train doubled over grades.

6. MIXED—Light.

Includes miles run by locomotives between terminals or stations, with or without cabooses or passenger-train cars, going for or returning from service designated in No. 4; miles run by light locomotives going to or returning from assisting mixed trains, as pushers or double-headers; miles run light returning to train after having hauled the first cut of a mixed train doubled over grades; miles run light by mixed train locomotives to and from the next coaling station or water tank for coal or water; miles run light to pick up or assist a mixed train at stations between train terminals; miles run to pick up and haul dead locomotives from mixed trains into terminals; also miles run by locomotives coming from or going to enginehouses or turntables from mixed-train service, provided no miles will be allowed for this latter service if the distance be one-half mile or less in one direction.

NOTE.—Mixed Locomotive Miles is to be apportioned one-fourth to "Passenger" and three-fourths to "Freight."

7. PASSENGER.

Includes miles run by locomotives between terminals or stations with passenger, mail and express trains.

8. PASSENGER—Helping.

Includes miles run by locomotives while assisting passenger, mail and express trains either as pushers or double-headers.

9. PASSENGER—Light.

Includes miles run by locomotives going for or returning from service designated in No. 7; miles run by light locomotives going to or returning from assisting passenger trains, as pushers or double-headers; miles run light by locomotives of a passenger train to and from the next coaling station or water tank, for coal or water; miles run light to pick up or assist a passenger train at stations between train terminals; miles run to pick up and haul dead passenger-train locomotives into terminals; also miles run by locomotives coming from or going to enginehouses or turntables from passenger-train service, provided no miles will be allowed for this latter service if the distance be one-half mile or less in one direction.

10. SPECIAL SERVICE.

Includes miles run by locomotives in special revenue service, such as locomotives hauling chartered trains, paid for either on the basis of a rate per mile run or a lump sum for the train; circus and theatrical trains run under contracts calling for payments of specified amounts for transportation between designated stations; chartered trains for the Federal or State Governments, carrying troops, munitions of war, camp outfits, etc.

11. SPECIAL SERVICE—Helping.

Includes miles run while assisting special service trains as defined in No. 10, either as pushers or double-headers; also the miles run while hauling the second cut of a special service train doubled over grades.

12. SPECIAL SERVICE—Light.

Includes miles run by locomotives between terminals or stations, with or without cabooses or passenger-train cars, going for or returning from service designated in No. 10; miles run by light locomotives going to or returning from assisting special service trains, as pushers or double-headers; miles run light returning to train after having hauled the first cut of a special service train doubled over grades; miles run light by locomotives of special service trains to and from the next coaling station or water tank, for coal or water; miles run light to pick up or assist a special service train at stations between train terminals; miles run to pick up and haul dead locomotives from special service trains into terminals; also miles run by locomotives coming from or going to enginehouses or turntables from special service trains, provided no miles will be allowed for this latter service if the distance be one-half mile or less in one direction.

NOTE.—Special Service Locomotive Miles is to be apportioned to "Passenger" and "Freight," according to the class of service.

13. SWITCHING.

Includes miles allowed to locomotives while switching in yards (but not locomotives switching exclusively at shops for shop purposes), and allowed train locomotives for performing switching service at terminals or way stations. Switching miles to be computed at the rate of six miles per hour for the actual time engaged in such service in excess of one hour at any one station.

Miles run by switch locomotives helping trains out of terminals will be treated as "Freight—Helping," "Passenger—Helping," etc., according to the class of the train helped. The light miles run by switch locomotives returning to the yard after such helping service will be treated as "Freight—Light," "Passenger—Light," etc., according to the class of the train helped.

NOTE.—Switching locomotive miles is to be apportioned to "Passenger" and "Freight" according to the class of service.

NON-REVENUE SERVICE.

Includes miles run by locomotives in the different classes of service described under "Non-Revenue Service Train Miles," and, in addition, trial trips of locomotives, to be computed as follows:

(a) In the case of trains of the freight class or of the passenger class, and for trial trips of locomotives, the actual miles run by the locomotives.

(b) In case of trains of the work class, when orders are given to a work train to run to a certain point, work between certain limits and then return, the actual time card mileage will be allowed between points named in running order, and, in addition, six miles per hour for time held between working limits. Work locomotives employed for switching at shops for shop purposes, for spotting cars in gravel pits, working with pile drivers, etc., should be allowed a mileage of six miles per hour for the actual time in service.

RULES FOR COMPUTATION OF LOCOMOTIVE MILES.

1. All locomotive miles made in hauling trains, except in Helping and Work Train Service, should be based on the actual distance run between terminals, to be computed from the official time-table or distance table, as prescribed for Train Miles.

2. Helping miles of locomotives should be based on the actual distance made with trains in helping service or in doubling hills.

3. Work train locomotive miles should be arrived at as prescribed for Work Train Miles.

4. Light locomotive miles should be based on the actual distance locomotives are run light, or with only a caboose for the entire distance between terminals.

CLASSIFICATION OF CAR MILES.

REVENUE SERVICE.

FREIGHT.

1. Loaded.

Includes miles run by all loaded freight cars in freight service.

2. Empty.

Includes miles run by all empty freight cars in freight service.

3. Caboose.

Includes miles run by caboose cars in freight service.

PASSENGER.

4. Passenger Coaches.

Includes miles run by home and foreign passenger coaches, combinations of passenger and baggage, passenger and mail and passenger and express cars, chair and club cars, either in service or deadhead.

5. Sleeping, Parlor and Observation Cars.

Includes miles run by home and foreign sleeping, buffet, parlor and observation cars, either in service or deadhead.

6. Dining Cars.

Includes miles run by home and foreign dining, cafe and other cars devoted exclusively to the serving of meals or other refreshments, either in service or deadhead.

7. Other Passenger Train Cars.

Includes miles run by home and foreign baggage, combination baggage and express and combinations of baggage, mail, postal and express cars; by home and foreign mail, postal and express cars; by business cars and by milk cars in passenger trains; either in service or deadhead.

SPECIAL SERVICE.

8. Freight—loaded.
9. Freight—empty.
10. Caboose.
11. Passenger Coaches.
12. Sleeping, Parlor and Observation Cars.
13. Dining Cars.
14. Other Passenger Train Cars.

Includes miles run by the foregoing cars under their appropriate classes, in special revenue service as defined in the Classification of Train Miles.

NON-REVENUE SERVICE.

Includes miles run by cars in non-revenue trains as defined in the Classification of Train Miles, and as subdivided above under the head of "Special Service," items 8, 9, 10, 11, 12, 13 and 14.

RULES FOR APPORTIONING OPERATING EXPENSES TO ACCOUNTING DIVISIONS.

NOTE "A."—The term "Accounting Division" covers not only the divisions established by the Company for its own purposes but the further subdivisions of these when the line involved runs in more than one State, necessary in the preparation of reports to the various States.

NOTE "B."—By "Track Mileage" is meant the mileage of main, second, third and fourth tracks, yard, passing and spur tracks, sidings and wyes. The mileage at the close of the previous fiscal year is to be used subject to revision on account of the addition during the year of new main, second, third or fourth tracks with their yards, sidings and passing tracks. The addition during the year of yard, passing and spur tracks and sidings not laid in connection with new main tracks, or similar tracks taken up, need not be considered until the revised mileage for a fiscal year is used.

NOTE "C."—When in making the apportionment it is impracticable to use current train, car or engine mileage, such figures for the preceding month will be used.

MAINTENANCE OF WAY AND STRUCTURES.

Under the general heading "Maintenance of Way and Structures," all charges to the following named primary accounts can be localized and should be apportioned to the accounting divisions on which they occur, viz.:

Ballast.
Ties.
Rails.
Other Track Material.
Roadway and Track.
Tunnels.
Bridges, Trestles and Culverts.
Over and Under Grade Crossings.
Grade Crossings, Fences, Cattle Guards and Signs.
Snow and Sand Fences and Snow Sheds.
Signal and Interlocking Plants.
(NOTE.—Repairs should be apportioned according to the location of the tower.)
Telegraph and Telephone Lines.
Buildings, Fixtures and Grounds.
Docks and Wharves.
Maintaining Joint Tracks, Yards and Other Facilities —Dr.
Maintaining Joint Tracks, Yards and Other Facilities —Cr.

Charges to the following named primary accounts cannot be entirely localized, and should be apportioned as follows:

SUPERINTENDENCE.

Charges to this account should be localized in so far as the duties of those officers are local to an accounting division, and similar expenses of officers having jurisdiction over more than one accounting division should be apportioned on the basis of track mileage over which they have jurisdiction.

REMOVAL OF SNOW, SAND AND ICE.

The cost or expense of removal of snow, sand and ice should, as far as possible, be located to accounting divisions. Any charges that cannot be so located should be apportioned on the basis of track mileage of the territory involved.

ROADWAY TOOLS AND SUPPLIES.

The expenditure should be localized as far as possible. Such expenditures as cannot be localized should be apportioned on the basis of cost of labor expended on localized work done in the current month by the gangs to which such tools and supplies are furnished.

WORK EQUIPMENT—Repairs.

Running Repairs should be localized as much as possible. Such expenditures as cannot be allotted to one Accounting Division, including General Repairs, should be apportioned on the basis of the track mileage of the entire line.

NOTE.—The cost of repairing damages caused by accidents should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment.

WORK EQUIPMENT—Renewals.

Charges should be apportioned on the basis of track mileage of the entire line.

NOTE.—The cost incident to replacement of work equipment (less depreciation written off and salvage) taken out of service on account of accidents, should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment.

WORK EQUIPMENT—Depreciation.

Charges should be apportioned on the basis of the track mileage of the entire line.

INJURIES TO PERSONS.

Charges to this account should be localized as far as possible; and charges that cannot be localized should be apportioned on the basis of track mileage of the territory involved.

STATIONERY AND PRINTING.

The cost of stationery and printing used for maintenance of way and structures purposes should be apportioned on the basis of track mileage maintained.

INSURANCE.

Premiums for insurance on maintenance of way and structures should be localized; except upon work equipment, which should be apportioned on basis of track mileage maintained.

OTHER EXPENSES.

Charges should be localized as far as possible; unlocalized expenses should be apportioned on the basis of track mileage affected.

MAINTENANCE OF EQUIPMENT.

Under the general heading "Maintenance of Equipment," all charges to the following named primary accounts can be localized and should be apportioned to the Accounting Division on which located:

Maintaining Joint Equipment at Terminals—Dr.

Maintaining Joint Equipment at Terminals—Cr.

Charges to the following accounts cannot be entirely localized, and should be apportioned as follows:

SUPERINTENDENCE.

Charges should be localized in so far as the duties of those officers are local to an accounting division; similar expenses of officers having jurisdiction over more than one accounting division should be apportioned on the basis of total revenue service engine miles over which they have jurisdiction.

STEAM LOCOMOTIVES—Repairs.

The cost of Running Repairs should be apportioned on the basis of the mileage of the individual locomotives in the current month and the cost of General Repairs should be apportioned on the basis of the mileage of the individual locomotives since the last General Repairs. The cost of repairing damages caused by accident should be localized to the extent of the damage done, to be determined by the officer in charge of equipment. Charges that cannot be assigned to individual locomotives should be apportioned on basis of the total revenue service engine miles of the current month.

STEAM LOCOMOTIVES—Renewals.

Cost of Locomotive (less depreciation written off and salvage) taken out of service on account of accidents, should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment. Other charges should be apportioned on the basis of the total revenue service engine miles for the preceding fiscal year.

STEAM LOCOMOTIVES—Depreciation.

The monthly Depreciation should be apportioned on the basis of the total revenue service engine miles for the current month.

PASSENGER TRAIN CARS—Repairs.
FREIGHT TRAIN CARS—Repairs.

The cost of repairing passenger and freight train cars should be apportioned on the basis of the mileage of such cars, respectively, of the current month, except in cases of damage by accidents, in which event, the estimated damage done, to be determined by the officer in charge of equipment, should be localized to the Accounting Division on which the damage occurred.

PASSENGER TRAIN CARS—Renewals.
FREIGHT TRAIN CARS—Renewals.

The cost incident to replacement of freight, passenger and dining cars (less depreciation written off and salvage) retired from service on account of accident should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment. Other charges to this account should be apportioned on the basis of the mileage of passenger, freight and dining cars, respectively, for the preceding fiscal year.

PASSENGER TRAIN CARS—Depreciation.
FREIGHT TRAIN CARS—Depreciation.

Charges to these accounts should be apportioned on the basis of the mileage of passenger, freight and dining cars, respectively, for the current month.

on basis of total passenger car mileage for current month. Charges on account of locomotives and work cars should be apportioned on the basis of total revenue service engine mileage for the current month.

EQUIPMENT LOANED—Cr.

Credits on account of freight cars should be apportioned on basis of total freight car mileage for the current month. Credits on account of passenger cars should be apportioned on the basis of total passenger car mileage for the current month. Credits on account of locomotives and work cars should be apportioned on the basis of total revenue service engine mileage for the current month.

TRAFFIC EXPENSES.

The primary accounts incident to Traffic Expenses chargeable to freight traffic should be apportioned on basis of revenue freight train mileage, those chargeable to passenger traffic on basis of revenue passenger train mileage, and those not naturally chargeable to either passenger or freight, or which may be common to both, on basis of the total revenue train mileage, for the current month.

TRANSPORTATION EXPENSES.

Under the general heading "Transportation Expenses" all charges to the following named primary accounts can be localized and should be apportioned to the accounting divisions on which they occur, viz.:

Station Employees.
Yard Masters and their Clerks.
Yard Conductors and Brakemen.
Yard Switch and Signal Tenders.
Yard Supplies and Expenses.
Yard Enginemen.
Enginehouse Expenses—Yard (See Enginehouse Expenses—Road).
Fuel for Yard Locomotives.
Water for Yard Locomotives.
Lubricants for Yard Locomotives.
Other Supplies for Yard Locomotives.
Operating Joint Yards and Terminals—Dr.
Operating Joint Yards and Terminals—Cr.
Water for Road Locomotives.
Interlockers, Block and Other Signals—Operation.
(NOTE.—Should be apportioned according to location of tower.)
Crossing Flagmen and Gatemen.
Draw-bridge Operation.
(NOTE.—Should be apportioned equally to Divisions.)
Clearing Wrecks.
Operating Joint Tracks—Dr.
Operating Joint Tracks—Cr.

Charges to the following named primary accounts cannot be entirely localized and should be apportioned as follows:

SUPERINTENDENCE.

Charges should be localized in so far as the duties of the officers are local to a division; similar expenses of officers having jurisdiction over more than one division should be apportioned on the basis of total revenue train mileage for the current month.

DISPATCHING TRAINS.

When the jurisdiction of any train dispatching office is confined to one Accounting Division, the expenses of that office should be so charged, but when the jurisdiction extends over two or more Accounting Divisions, the apportionment should be on basis of the total revenue train mileage for the current month.

WEIGHING AND CAR SERVICE ASSOCIATIONS.

The expenses of Weighing Associations and Inspection Bureaus should be localized as far as possible on the basis of the location of the employees of such Associations and Bureaus; the unlocalized expenses should be apportioned on the basis of the localized expenses. The expenses should be apportioned on the basis of the localized expenses. The expenses for Car Service Associations should be apportioned on the basis of the total track mileage on June 30 preceding, within the territory over which such Car Service Association has jurisdiction.

STATION SUPPLIES AND EXPENSES.

Charges should be localized as much as possible. Cost of items that cannot be allocated to accounting divisions (such as car seals for general distribution to freight stations) should be apportioned on the basis of train mileage for the current month.

ROAD ENGINEMEN.

The wages paid road enginemen should be localized as to engine runs. When one run covers two or more accounting divisions the expense of that run should be apportioned to divisions on the basis of the actual mileage of that run on each.

ENGINEHOUSE EXPENSES—Road.

The expenses chargeable to Road Locomotives should be localized as to. Engine runs; if a run covers two or more Accounting Divisions the expense should be apportioned upon the actual mileage of that run embraced in each Accounting Division.

FUEL FOR ROAD LOCOMOTIVES.
LUBRICANTS FOR ROAD LOCOMOTIVES.
OTHER SUPPLIES FOR ROAD LOCOMOTIVES.

The cost of fuel, lubricants and other supplies for Road Locomotives should be apportioned on the basis of the mileage of the individual locomotives in the current month. Charges that cannot be assigned to individual locomotives, such as sand, will be apportioned on basis of the total revenue service engine miles for the current month.

ROAD TRAINMEN.

The wages paid road trainmen should be localized as to train runs; when one run covers two or more accounting divisions, the expense of that run should be apportioned on the basis of the actual mileage on each division in the current month.

TRAIN SUPPLIES AND EXPENSES.

The cost of train supplies and expenses should be apportioned on the basis of revenue passenger, freight or mixed train mileage (according to class of service involved) of the current month.

TELEGRAPH AND TELEPHONE—Operation.

Charges to this account should be localized as far as possible. Charges which cannot be localized should be apportioned on basis of total revenue train mileage of current month.

OPERATING FLOATING EQUIPMENT.

The cost of operation of Floating Equipment that cannot be localized to one accounting division should be apportioned equally to the two divisions involved.

STATIONERY AND PRINTING.

The cost should be apportioned on basis of total revenue train mileage for the current month.

INSURANCE.

Premiums for Insurance incidental to transportation expenses should be localized as far as possible; unlocalized expenses should be apportioned on basis of total revenue train mileage for the current month.

OTHER EXPENSES.

Charges should be localized as far as possible; expenses which cannot be assigned to an individual accounting division should be apportioned on basis of total revenue train mileage for the current month.

LOSS AND DAMAGE—Freight and Baggage.

Charges to Loss and Damage—Freight and Baggage should be localized as far as known. Unlocated Loss and Damage should be apportioned on basis of Road Mileage over which the particular shipment was consigned. Pay and expenses of adjusters should be apportioned on basis of the total revenue freight or passenger train mileage, respectively, for the current month, of the Accounting Division involved.

DAMAGE TO PROPERTY.
DAMAGE TO STOCK ON RIGHT OF WAY.
INJURIES TO PERSONS.

Charges to these accounts should be localized as far as possible; unlocalized items should be apportioned on the basis of the total revenue train mileage for the current month of the Accounting Divisions involved.

GENERAL EXPENSES.

Under the general heading "General Expenses" all charges to the following named primary accounts can be localized and should be apportioned to the accounting divisions in which they occur, viz.:

General Administration Joint Tracks, Yards and Terminals—Dr.
General Administration Joint Tracks, Yards and Terminals—Cr.

Charges to the following named primary accounts cannot be entirely localized and should be apportioned to Accounting Divisions, as follows:

SALARIES AND EXPENSES OF GENERAL OFFICERS.
SALARIES AND EXPENSES OF CLERKS AND ATTENDANTS.
GENERAL OFFICE SUPPLIES AND EXPENSES.
INSURANCE.
STATIONERY AND PRINTING.

Charges to these accounts should be apportioned to the Acounting Divisions on the basis of total revenue train mileage for the current month.

LAW EXPENSES.

Law Expenses should be localized as far as possible. When such expenses relate to two or more accounting divisions they should be apportioned on the basis of total revenue train mileage for the current month.

RELIEF DEPARTMENT EXPENSES.

Relief Department Expenses should be apportioned throughout each fiscal year on basis of number of Relief Department members located in each accounting division on the 30th day of June preceding.

OTHER EXPENSES.

Charges should be localized as far as possible. Unlocalized expenses should be apportioned on the basis of the total revenue train mileage for the current month.

RULES FOR DIVIDING "COMMON" OPERATING EXPENSES BETWEEN "PASSENGER" AND "FREIGHT."

All expenses incurred solely in connection with either passenger or freight service will be so charged. Expenses not wholly assignable to either will be divided in accordance with the following rules.

MAINTENANCE OF WAY AND STRUCTURES.

All accounts under this head should be divided on basis of revenue service engine miles for the current month, except "Maintaining Joint Tracks, Yards and Other Facilities—Cr.," which should be based on the debit of the accounts involved.

MAINTENANCE OF EQUIPMENT.

All accounts under this head should be divided on the basis indicated below:

Superintendence	Revenue Service engine mileage.
Steam Locomotives—Repairs	Individual engine mileage when possible, otherwise Revenue service engine miles of current month.
Steam Locomotives—Renewals Steam Locomotives—Depreciation	Revenue service engine miles, preceding fiscal year.
Passenger Train Cars—Repairs Passenger Train Cars—Renewals Passenger Train Cars—Depreciation	Passenger.
Freight Train Cars—Repairs Freight Train Cars—Renewals Freight Train Cars—Depreciation	Freight.
Floating Equipment—Repairs Floating Equipment—Renewals Floating Equipment—Depreciation	Revenue train mileage.
Shop Machinery and Tools Injuries to Persons Stationery and Printing	Revenue train mileage.
Insurance	According to class of equipment, except that premiums on Locomotives should be divided on basis of Revenue Service Engine Miles, and premiums on Floating Equipment on basis of Revenue Train Mileage.
Other Expenses	Revenue train mileage.
Maintaining Joint Equipment at Terminals—Dr	Revenue train mileage.
Maintaining Joint Equipment at Terminals—Cr	Same as the debit accounts involved.
Equipment Borrowed—Dr Equipment Loaned—Cr	Revenue service engine miles.

TRAFFIC EXPENSES.

All accounts under this head should be divided on basis of revenue train mileage.

TRANSPORTATION EXPENSES.

Superintendence Dispatching Trains Station Employees Weighing and Car Service Associations Station Supplies and Expenses.	Revenue train mileage.

Yard Masters and their Clerks.	Switch engine mileage in each yard representing work performed for each class of service.
Yard Conductors and Brakemen	
Yard Switch and Signal Tenders	
Yard Supplies and Expenses	
Yard Enginemen	
Enginehouse Expenses—Yard.	
Fuel for Yard Locomotives	
Water for Yard Locomotives	
Lubricants for Yard Locomotives	
Other Supplies for Yard Locomotives	
Operating Joint Yards & Terminals—Dr.	Revenue train mileage.
Operating Joint Yards & Terminals—Cr.	Same as the debit accounts involved.
Road Enginemen	Class of service.
Enginehouse Expenses—Road.	Revenue service engine mileage.
Water for Road Locomotives	
Fuel for Road Locomotives	Individual engine mileage.
Lubricants for Road Locomotives	
Other Supplies for Road Locomotives	
Road Trainmen	Class of service.
Train Supplies and Expenses	Revenue train mileage.
Interlockers, Blocks and Other Signals—Operation	
Crossing Flagmen and Gatemen outside of yard limits	
Draw-bridge Operation	
Clearing Wrecks	
Telegraph and Telephone—Operation	
Operating Floating Equipment	
Stationery and Printing	
Insurance	
Other Expenses	
Crossing Flagmen and Gatemen within yard limits	Revenue service engine mileage.
Loss and Damage—Freight	Freight.
Loss and Damage—Baggage	Passenger.
Damage to Property	Revenue train mileage.
Damage to Stock on Right of Way	
Injuries to Persons	
Operating Joint Tracks—Dr.	
Operating Joint Tracks—Cr.	Same as the debit accounts involved.

GENERAL EXPENSES.

All accounts under this head should be divided on basis of revenue train mileage.

PLAINTIFF'S EXHIBIT No. 3.

GROUP A.

Method of assigning operating expenses to freight and passenger business submitted by Witness Nay, for the Chicago, Rock Island & Pacific Railway Company as Exhibit 26 in the Western Advanced Rate Case, Interstate Commerce Commission Docket No. 3500.

EXHIBIT No. 26.—Witness Nay (Introduced on p. 1042).

FORMULA EMPLOYED IN THE NEBRASKA RATE CASE IN ASSIGNING OPERATING EXPENSES TO FREIGHT AND PASSENGER TRAFFIC.

Bases for dividing common items which are referred to by numbers opposite the accounts.

Basis No. 1.—90 per cent of the charge on the basis of the total freight and passenger operating revenue and 10 per cent on the basis of the freight and passenger train mileage.

Basis No. 2.—66⅔ per cent of the charge on the basis of the total freight and passenger operating revenue and 33⅓ per cent on the basis of the freight and passenger train mileage.

Basis No. 3.—On the basis of the freight and passenger train mileage switching mileage included with freight.

Basis No. 4.—On the basis of the total freight and passenger operating revenue.

Basis No. 5.—On the basis of the freight and passenger totals of accounts 1 to 18, inclusive, and 20 and 21.

Basis No. 6.—On the basis of the freight and passenger totals of accounts.
Steam locomotives—Repairs.
Passenger-train cars—Repairs.
Freight-train cars—Repairs.
Work equipment—Repairs.
Floating equipment—Repairs.

Basis No. 7.—On the basis of the freight and passenger revenue locomotive mileage.

Basis No. 8.—On the basis of the freight and passenger totals of accounts 62 to 76, inclusive; 80 to 85, inclusive; and 88, 89, 92, 93, 95, 99 and 100.

Basis No. 9.—On the basis of the freight and passenger charges to engine and train service.

Basis No. 10.—On the basis of the freight and passenger charges to accounts 63a and 63b.

Basis No. 11.—On the basis of the freight and passenger switching engine mileage.

Basis No. 12.—On the basis of the freight and passenger charges to accounts 82a and 82b.

Basis No. 13.—On the basis of the freight and passenger train mileage.

Basis No. 14.—On the basis of the freight and passenger road locomotive mileage.

Account		Basis of Assignment
I. C. C. No.	Name	
	MAINTENANCE OF WAY AND STRUCTURES	
1	Superintendence	Basis No. 1
2	Ballast	" " 1
3	Ties	" " 2
4	Rails	" " 3
5	Other Track Material	" " 1
6	Roadway and Track	" " 1
7	Removal of Snow, Sand and Ice	" " 1
8	Tunnels	" " 1
9	Bridges, Trestles and Culverts	" " 1
10	Over and Under Grade Crossings	" " 4
11	Grade Crossings, Fences, Cattle Guards and Signs	" " 4
12	Snow and Sand Fences and Snow Sheds	" " 4
13	Signal and Interlocking Plants	" " 1
14	Telegraph and Telephone Lines	" " 4
15	Buildings, Fixtures and Grounds	" " 4
17	Docks and Wharves	All freight
18	Roadway Tools and Supplies	Basis No. 1
19	Injuries to Persons	" " 5
20	Stationery and Printing	" " 4
21	Other Expenses	" " 4
22	Maintaining Joint Tracks, Yards and other Facilities—Dr	" " 5
23	Maintaining Joint Tracks, Yards and other Facilities—Cr.	" " 5
	MAINTENANCE OF EQUIPMENT.	
24	Superintendence	Basis No. 6
25	Steam Locomotives—Repairs	" " 7
26	Steam Locomotives—Renewals	" " 7
27	Steam Locomotives—Depreciation	" " 7
31	Passenger-train cars—Repairs	All passenger
32	Passenger-train cars—Renewals	" "
33	Passenger-train cars—Depreciation	" "
34	Freight-train cars—Repairs	All freight
35	Freight-train cars—Renewals	" "
36	Freight-train cars—Depreciation	" "
40	Floating equipment—Repairs	" "
41	Floating equipment—Renewals	" "
42	Floating equipment—Depreciation	" "
43	Work equipment—Repairs	Basis No. 5
44	Work equipment—Renewals	" " 5
45	Work equipment—Depreciation	" " 5
46	Shop Machinery and Tools	" " 6
48	Injuries to Persons	" " 6
49	Stationery and Printing	" " 6
50	Other Expenses	" " 6
51	Maintaining Joint Equipment at Terminals—Dr	" " 7
52	Maintaining Joint Equipment at Terminals—Cr	" " 7

Account		
I. C. C. No.	Name	Basis of Assignment
	TRAFFIC EXPENSES	
	PASSENGER	
53a	Superintendence—Passenger	All passenger
54a	Outside Agencies—Passenger	" "
55a	Advertising—Passenger	" "
56a	Traffic Associations—Passenger	" "
58a	Industrial and Immigration Bureaus—Passenger	" "
59a	Stationery and Printing—Passenger	" "
60a	Other Expenses—Passenger	" "
	FREIGHT	
53b	Superintendence—Freight	All freight
54b	Outside Agencies—Freight	" "
55b	Advertising—Freight	" "
56b	Traffic Associations—Freight	" "
57	Fast Freight Lines	" "
58b	Industrial and Immigration Bureaus—Freight	" "
59b	Stationery and Printing—Freight	" "
60b	Other Expenses—Freight	" "
	TRANSPORTATION EXPENSES	
61	Superintendence	Basis No. 8
62	Dispatching Trains	" " 9
63	Station Employees:	
	(a) Passenger	All passenger
	(b) Freight	All freight
	(c) Telegraph and Telephone Operation	Basis No. 10
64	Weighing and Car Service Associations	All freight
66	Station Supplies and Expenses	Basis No. 10
67	Yard Masters and their Clerks	" " 11
68	Yard Conductors and Brakemen	" " 11
69	Yard Switch and Signal Tenders	" " 11
70	Yard Supplies and Expenses	" " 11
71	Yard Enginemen	" " 11
72	Engine-house Expenses—Yard	" " 11
73	Fuel for Yard Locomotives	" " 11
74	Water for Yard Locomotives	" " 11
75	Lubricants for Yard Locomotives	" " 11
76	Other Supplies for Yard Locomotives	" " 11
77	Operating Joint Yards and Terminals—Dr	" " 8
78	Operating Joint Yards and Terminals—Cr	" " 8
80	Road Enginemen:	
	(a) Passenger	All passenger
	(b) Freight	All freight
81	Engine House Expenses—Road	Basis No. 14
82	Fuel for Road Locomotives:	
	(a) Passenger	All passenger
	(b) Freight	All freight
	(c) Fuel Stations, operation of	Basis No. 12
83	Water for Road Locomotives	" " 12
84	Lubricants for Road Locomotives	" " 12
85	Other Supplies for Road Locomotives	" " 12
88	Road Trainmen:	
	(a) Passenger	All passenger
	(b) Freight	All freight
89	Train Supplies and Expenses:	
	(a) Care of Passenger Cars	All passenger
	(b) Passenger Train Supplies and Expenses	" "
	(c) Care of Freight Cars	All freight
	(d) Freight Train Supplies and Expenses	" "

Account		Basis of Assignment
I. C. C. No.	Name	
	TRANSPORTATION EXPENSES—Cont.	
90	Interlockers and Block and other Signals—Operation	Basis No. 8
91	Crossing Flagmen and Gatemen	" " 8
92	Drawbridge Operation	" " 13
93	Clearing Wrecks	" " 3
94	Telegraph and Telephone—Operation	" " 8
95	Operating Floating Equipment	All freight
97	Stationery and Printing	Basis No. 8
98	Other Expenses	" " 8
99	Loss and Damage—Freight	All freight
100	Loss and Damage—Baggage	All passenger
101	Damage to Property	Basis No. 8
102	Damage to Stock on Right of Way	" " 8
103	Injuries to Persons	" " 8
104	Operating Joint Tracks and Facilities—Dr	" " 8
105	Operating Joint Tracks and Facilities—Cr	" " 8
	GENERAL EXPENSES.	
106	Salaries and Expenses of General Officers	Basis No. 4
107	Salaries and Expenses of Clerks and Attendants	" " 4
108	General Office Supplies and Expenses	" " 4
109	Law Expenses	" " 4
110	Insurance	" " 4
111	Relief Department Expenses	" " 4
112	Pensions	" " 4
113	Stationery and Printing	" " 4
114	Other Expenses	" " 4
115	General Administration, Jt. Trks, Y'ds and Terminals–Dr	" " 4
116	General Administration, Jt. Trks, Y'ds and Terminals–Cr	" " 4

PLAINTIFF'S EXHIBIT No. 4.

Division of accounts comprising maintenance of way and structures on the Northern Pacific for the year ending June 30, 1911 to show amounts chargeable to freight and passenger operation when separated on the basis used by Witness Nay in the Chicago, Rock Island & Pacific division of the Nebraska Rate Case.

TITLE OF ACCOUNT	Freight	Passenger
Superintendence	$49,955.48	$26,347.38
Ballast	14,148.16	7,461.98
Ties	123,492.11	80,627.09
Rails	11,614.69	11,070.26
Other Track Material	16,349.31	8,622.90
Roadway and Track	297,021.53	156,654.26
Removal of Snow, Sand and Ice	21,106.79	11,132.08
Bridges, Trestles and Culverts	17,309.76	9,129.47
Over and Under Grade Crossings	159.86	76.62
Grade Crossings, Fences, C. Gs. and S.	5,921.70	2,838.21
Snow and Sand Fences and Snow Sheds	10,224.62	4,900.56
Signals and Interlocking Plants	2,862.66	1,415.88
Telegraph and Telephone Lines	17,353.29	8,317.26
Buildings, Fixtures and Grounds	62,465.33	29,953.79
Roadway Tools and Supplies	9,321.90	4,916.52
Injuries to Persons	3,919.79	2,161.17
Stationery and Printing	760.93	364.70
Other Expenses	.....	.....
Maintaining Joint Tracks, Yards and O. F., Dr.	375.30	206.92
Maintaining Joint Tracks, Yards and O. F., Credit	2,091.19	1,152.97
Totals	$662,272.02	$365,044.08
Total Amount Charged		$1,027,316.10

PLAINTIFF'S EXHIBIT No. 5.

Division of accounts comprising maintenance of equipment on the Northern Pacific for the year ending June 30, 1911 to show amounts chargeable to freight and passenger operation when separated on the basis shown in Exhibit No. 3.

TITLE OF ACCOUNT	Freight	Passenger
Superintendence	$21,103.50	$10,674.10
Steam Locomotives, Repairs	163,887.16	183,331.40
Steam Locomotives, Renewals, Credit	236.77	264.87
Steam Locomotives, Depreciation	56,567.57	63,278.97
Passenger Train Cars, Repairs	.....	89,633.58
Passenger Train Cars, Renewals	.....	103.38
Passenger Train Cars, Depreciation	.....	29,398.30
Freight Train Cars, Repairs	341,028.50	.....
Freight Train Cars, Renewals	1,614.95	.....
Freight Train Cars, Depreciation	161,469.60	.....
Work Equipment, Repairs	11,253.99	6,204.89
Work Equipment, Renewals	1,068.77	589.26
Work Equipment, Depreciation	4,920.88	2,713.12
Shop Machinery and Tools	9,139.59	4,622.78
Injuries to Persons	2,659.37	1,345.10
Stationery and Printing	719.09	363.71
Other Expenses	134.75	68.16
Totals	$775,330.95	$392,061.88
Total Charged to this account		$1,167,392.83

PLAINTIFF'S EXHIBIT No. 6.

Division of accounts comprising Traffic Expenses on the Northern Pacific for the year ending June 30, 1911 to show separation between freight and passenger operation on the basis shown in Exhibit 3.

TITLE OF ACCOUNT	Freight	Passenger
Superintendence	$12,197.89	$18,274.00
Outside Agencies	30,428.15	45,585.22
Advertising	16,111.85	24,137.60
Traffic Associations	637.37	954.87
Industrial and Immigration Bureaus	4,393.42	6,581.91
Stationery and Printing	5,011.66	7,508.10
Other Expenses	70.07	105.10
Totals	$68,850.41	$103,146.80
Total Charged to the Account		$171,997.21

NOTE:—The separation above does not follow closely the method outlined on Sheet A of this exhibit as a separate traffic organization for freight and passenger is not maintained and there are a number of common expenditures made in behalf of both classes of business.

The separation was made on the basis of the relative direct expense incurred for each class of traffic on the whole line, a table of which was filed by the Northern Pacific covering the above period.

PLAINTIFF'S EXHIBIT No. 7.

Division of accounts comprising Conducting Transportation on the Northern Pacific for the year ending June 30, 1911, to show separation between freight and passenger operation on the basis shown on Exhibit No. 3.

TITLE OF ACCOUNT.	Freight	Passenger
Superintendence	$39,201.08	$20,375.03
Dispatching Trains	43,304.74	28,273.34
Station Employees	210,390.54	87,613.06
Weighing and Car Service Associations	3,224.75	.....
Station Supplies and Expenses	14,990.29	6,242.42
Yardmasters and their Clerks	13,706.07	2,927.00
Yard Conductors and Brakemen	45,067.06	10,141.07
Yard Switch and Signal Tenders	2,645.79	1,307.14
Yard Supplies and Expenses	672.65	233.06
Yard Enginemen	26,340.13	5,826.68
Engine House Expenses—Yard	11,812.62	3,015.22
Fuel for Yard Locomotives	32,780.31	7,796.17
Water for Yard Locomotives	2,274.39	504.61
Lubricants for Yard Locomotives	317.59	67.46
Other Supplies for Yard Locomotives	357.85	75.83
Operating Joint Yards and Terminals—Dr.	37.86	19.68
Operating Joint Yards and Terminals—Cr.	.....	.....
Road Enginemen	191,092.46	138,950.72
Engine Houses Expenses—Road	49,715.00	55,613.39
Fuel for Road Engines	515,754.33	277,529.56
Water for Road Engines	28,744.42	15,470.96
Lubricants for Road Engines	5,650.08	3,041.01
Other Supplies for Road Engines	4,385.59	2,360.44
Road Trainmen	212,230.61	124,208.02
Train Supplies and Expenses*	47,377.68	54,949.92
Interlockers, Block and other Signals—Operation	879.73	457.25
Crossing Flagmen and Gatemen	4,122.90	2,142.91
Clearing Wrecks	4,242.12	4,043.28
Telegraph and Telephone Operation	14,302.38	7,433.76
Stationery and Printing	9,287.13	4,827.05
Other Expenses	651.59	338.67
Loss and Damage—Freight	133,386.63	.....
Loss and Damage—Baggage	.....	896.49
Damage to Property	22,811.86	11,856.62
Damage to Stock on Right of Way	11,180.48	5,819.13
Injuries to Persons	57,253.41	29,757.85
Operating Joint Tracks and Facilities—Dr.	260.52	135.40
Operating Joint Tracks and Facilities—Cr.	488.40	253.85
Totals	$1,759,964.24	$913,996.35
Total of this Account		$2,673,960.59

*Basis No. 13 used as data for direct charge was not available.

PLAINTIFF'S EXHIBIT No. 8.

Division of accounts comprising General Expenses on the Northern Pacific for the year ending June 30, 1911 to show separation between freight and passenger on the basis shown in Exhibit No. 3.

TITLE OF ACCOUNT.	Freight	Passenger
Salaries and Expenses of General Officers	$16,121.02	$7,726.65
Salaries and Expenses of Clerks and Attendants	48,191.61	23,097.76
General Office Supplies and Expenses	2,995.40	1,435.67
Law Expenses	15,993.59	7,665.56
Insurance	876.99	420.33
Stationery and Printing	6,153.09	2,949.11
Other Expenses	12,172.13	5,833.98
Totals	$102,503.83	$49,129.06
Totals of this Account		$151,632.89

PLAINTIFF'S EXHIBIT No. 9.

Statement showing total amounts assigned to Freight and Passenger by primary accounts as previously stated and adding taxes to freight, all figures as before for year ending June 30, 1911.

NAME OF ACCOUNT.	Amount Assigned to Freight	Amount Assigned to Passenger
Maintenance of Way and Structures	$662,272.02	$365,044.08
Maintenance of Equipment	775,330.95	392,061.88
Traffic Expenses	68,850.41	103,146.80
Conducting Transportation	1,759,964.24	913,996.35
General Expenses	102,503.83	49,129.06
Totals	$3,368,921.45	$1,823,378.17
Total Operating Expenses assigned to North Dakota	.....	$5,192,299.62
Taxes for Year Ending June 30, 1911		$389,985.89
Apportion 67.6% to Freight on Gross Earnings Basis	$263,630.46	
Operating Expenses charged to Freight	$3,368,921.45	
Taxes Assigned to Freight	$263,630.46	
Total		$3,632,551.91

PLAINTIFF'S EXHIBIT No. 9.

Statement showing total amounts assigned to Freight and Passenger by primary accounts as previously stated and adding taxes to freight, all figures as before for year ending June 30, 1911.

NAME OF ACCOUNT.	Amount Assigned to Freight	Amount Assigned to Passenger
Maintenance of Way and Structures	$662,272.02	$365,044.08
Maintenance of Equipment	775,330.95	392,061.88
Traffic Expenses	68,850.41	103,146.80
Conducting Transportation	1,759,964.24	913,996.35
General Expenses	102,503.83	49,129.06
Totals	$3,368,921.45	$1,823,378.17
Total Operating Expenses assigned to North Dakota	.....	$5,192,299.62
Taxes for Year Ending June 30, 1911		$389,985.89
Apportion 67.6% to Freight on Gross Earnings Basis	$263,630.46	
Operating Expenses charged to Freight	$3,368,921.45	
Taxes Assigned to Freight	$263,630.46	
Total		$3,632,551.91

PLAINTIFF'S EXHIBIT No. 10.

Division of Accounts comprising Conducting Transportation on the Northern Pacific and charged to freight as per Exhibit 7 to show amounts chargeable to terminal and movement and those movement expenses which are higher per ton mile for local as compared with through traffic.

Accounts considered as terminal Expenses. All amounts shown are those charged to freight:

Station employees	$210,390.54	
Weighing and car service associations	3,224.75	
Station supplies and expenses	14,990.29	
Yardmasters and their clerks	13,706.07	
Yard conductors and brakemen	45,067.06	
Yard switch and signal tenders	2,645.79	
Yard supplies and expenses	672.65	
Yard enginemen	26,340.13	
Engine house expenses, yard	11,812.62	
Fuel for yard locomotives	32,780.31	
Water for yard locomotives	2,274.39	
Lubricants for yard locomotives	317.59	
Other supplies for yard locomotives	357.85	
Operating Joint yards and terminals, Dr	37.86	
Total		$364,617.90

Movement expenses which are greater for local than for through train.

Road enginemen	$191,092.46	
Engine house expenses road	49,715.00	
Fuel for road engines	515,754.33	
Water for road engines	28,744.42	
Lubricants for road engines	5,650.08	
Other supplies for road engines	4,385.59	
Road trainmen	212,230.61	
Total		$1,007,572.49

Movement expenses which do not vary between through and local trains.

Superintendence	$39,201.08	
Dispatching trains	43,304.74	
Train supplies and expenses	47,377.68	
Interlockers block and other signal operation	879.73	
Crossing flagmen and gatemen	4,122.90	
Clearing Wrecks	4,242.12	
Telegraph and telephone, operation	14,302.38	
Stationery and printing	9,287.13	
Other expenses	651.59	
Loss and damage freight	133,386.63	
Damage to property	22,811.86	
Damage to stock on right of way	11,180.48	
Injuries to persons	57,253.41	
Total		$388,001.73

PLAINTIFF'S EXHIBIT No. 11.

NORTHERN PACIFIC RAILWAY COMPANY

NORTH DAKOTA LIGNITE COAL CASE.

Statement showing freight traffic, North Dakota, Fiscal year ending June 30, 1911.

	Tons	Ton-miles	Revenue	Average haul	Rate per ton mile in cents
Intrastate.....	335,430	26,925,257	$430,546.85	80.3	1.599
Interstate originating or terminating in North Dakota..	1,565,503	229,370,853	2,081,153.47	146.5	.00907
Interstate passing through North Dakota.....	1,180,619	445,435,912	3,856,577.35	377.3	.00866
Total.....	3,081,552	701,732,022	$6,368,277.67	227.7	.00908

Of the interstate freight revenue North Dakota has been credited with the proportion that the haul in that state bears to the total haul.

PLAINTIFF'S EXHIBIT No. 12.

NORTHERN PACIFIC RAILWAY COMPANY

NORTH DAKOTA LIGNITE COAL CASE.

Statement showing tons, ton miles, revenue, average rate per ton per mile, and average haul on intrastate carload shipments of lignite coal, for fiscal year ending June 30, 1911.

Tons	Ton Miles	N. P. Revenue	Average rate per Ton Mile in Cents	Average Haul
118,550	9,380,678	$58,953.07	.628	79.13

PLAINTIFF'S EXHIBIT No. 13.

NORTHERN PACIFIC EXHIBIT.

Total operating expenses charged to freight as per Exhibit 9	$3,368,921.45
Total transportation expenses charged to freight as per Exhibit 9	1,759,964.24
Freight proportion of maintenance of way and structures	662,272.02
Freight proportion of maintenance of equipment	775,330.95
Freight proportion of maintenance of traffic expenses	68,850.41
Freight proportion of maintenance of general expenses	102,503.83
All as per Exhibit 9.	
Taxes apportioned to freight as per Exhibit 9	263,630.46
Total operating expenses and taxes charged to freight as per Exhibit 9	3,632,551.91
Total of freight transportation expense accounts treated as terminal charges as per Exhibit 9	364,617.90
Rate of above terminal expenses to total of transportation expenses	20.71%
Total freight movement expenses which vary as between through and local traffic as per Exhibit 10	1,007,572.49
Total freight movement expenses which *do not vary* as between through and local traffic as per Exhibit 10	388,001.73

PLAINTIFF'S EXHIBIT No. 14.

NORTHERN PACIFIC EXHIBIT.

Total tons state and interstate handled in North Dakota as per Exhibit 11	3,081,552	Tons.
Tons per average loaded car all freight as per Exhibit 22 Johnson	19.25	Tons.
Revenue car miles loaded as per Exhibit 25 Johnson	43,168,035	Car Miles.
Average haul for all revenue freight as per Sheet I	227.7	Miles.
Number of cars handled 43,168,035 divided by 227.7 equals	189,583	Cars.
Gross tons per average loaded car all freight 19.25 net tons plus 16 tons tare equals	35.25	Gross Tons.
Gross ton miles made in revenue service 43,168,035 times 35.25 Gross Tons equals	1,521,673,234	
Gross tons per car of lignite coal 26.87 plus 16 tare equals	42.87	Gross Tons.

PLAINTIFF'S EXHIBIT No. 15

NORTHERN PACIFIC EXHIBIT.

Determining terminal costs per unit of traffic:

Transportation expense for freight terminal	$364,617.90
Taxes for terminal 20.71% of all taxes charged to freight	54,597.87
Other expenses for terminal 20.7%. Of all other primary accounts charged to freight	333,215.04
Total terminal costs	$752,430.81

Cost per average car handled 752,430.81 divided by 189,583 equals $3.9688.

Cost per ton of lignite coal $3.9688 divided by 26.87 equals 14.7c.

PLAINTIFF'S EXHIBIT No. 16.

NORTHERN PACIFIC EXHIBIT.

Movement costs per unit of traffic:

Cost varying between through and local:

Transportation expense which varies as between through and local..... $1,007,572.49

Cost per Gross ton per mile for variable expenses

1,007,572.49

1,521,673,234 equals .662 mills per Gross Ton per mile.

Cost per loaded car mile of lignite at cost of average traffic 42.87x.662 mills equal 2.837994c. per loaded car per mile.

Cost per revenue ton per mile

2.837994c.

26.87 revenue tons per car equals 1.06 mills.

If handled as local cost per revenue ton mile is 2x1.06 equals..... 2.12 mills.

Cost which does not vary between through and local:

Transportation expense.....	$388,001.73
Taxes. (Amount assigned to freight less terminal).....	209,032.59
Balance of all other primary accounts not assigned to terminals.....	1,275,742.17
	$1,872,776.49

Cost per gross ton per mile for expenses which are the same for through and local.

1,872,776.49

1,521,673,234 equals 1.2307 mills.

Cost per loaded car mile of lignite 1.2307 mills x 42.87 equals 5.27601c.

Cost per revenue ton mile for lignite.

5.27601c.

26.87 net tons equals 1.97 mills.

On basis of average costs total costs per revenue ton per mile for lignite are.

1.06 mills for variable costs which are higher for local than through.

1.97 mills for constant costs.

3.03 mills per ton-mile for total.

On basis of double average cost for transporting local; cost per revenue ton-mile is.

2.12 mills for variable costs which are higher for local than through.

1.97 mills for constant costs.

4.09 mills per revenue ton-mile.

PLAINTIFF'S EXHIBIT No. 17.

NORTHERN PACIFIC EXHIBIT.

Costs for operating expenses and taxes compared with lignite Coal rates.

Distance	Statutory Rates per ton	Average cost per ton	Allowing for higher local costs per ton
Cost for terminal.....	..	14.7c.	14.7c.
Cost for movement 10 miles.....	..	3.03c.	4.09c.
10 miles.....	30c	17.73c.	18.79c.
20 "	37	20.76	22.88
30 "	40	23.79	26.97
40 "	43	26.82	31.06
50 "	46	29.85	35.15
60 "	49	32.88	39.24
70 "	52	35.91	43 33
80 "	55	38.94	47.42
90 "	58	41.07	51.51
100 "	61	44.10	55.60

Length of freight division in North Dakota is one hundred miles approximately lignite moving over one hundred miles is therefore through business.

PLAINTIFF'S EXHIBIT No. 18.

NORTHERN PACIFIC EXHIBIT.

Rates compared with costs for distances over 100 miles to 300 miles.

	Statutory Rates per ton	Average cost per ton	Allowing for higher local costs per ton
100 mile rates	61c.	44.10c.	55.60c.
Rate of addition for 10 miles	..	3.03c.	3.03c.
110	64	47.13	58.63
120	67	50.16	61.66
130	69	53.19	64.69
140	72	56.22	67.72
150	76	59.25	70.75
160	80	62.28	73.78
170	84	65.31	76.81
180	87	68.34	79.84
190	91	71.37	82.87
200	95	74.40	85.90
210	97	77.43	85.93
220	99	80.46	88.96
230	101	83.49	91.99
240	104	86.52	95.02
250	106	89.55	98.05
260	109	92.58	101.08
270	111	95.61	104.11
280	114	98.64	107.14
290	117	101.67	110.17
300	119	104.70	113.20

PLAINTIFF'S EXHIBIT No. 19.

Separation of accounts comprising maintenance of way and structures on the Minneapolis, St. Paul & Sault Ste. Marie Railway Company for the year ending June 30, 1911, to show charges to Freight and Passenger when divided as shown by Exhibit 3.

TITLE OF ACCOUNT	AMOUNTS ASSIGNED TO	
	Freight	Passenger
Superintendence	$ 10,919.15	$ 7,619.31
Ballast	2,800.95	1,954.47
Ties	37,742.96	31,552.56
Rails	77.29	98.01
Other Track Material	4,598.24	3,208.62
Roadway and Track	128,976.77	89,999.06
Removal of Snow, Sand and Ice	25,230.60	17,605.72
Bridges, Trestles and Culverts	24,230.72	16,908.03
Over and Under Grade Crossings	11.31	7.30
Grade Crossings, Fences, Crossing Grades and Signs	4,411.48	2,844.24
Snow and Sand Fences and Snow Sheds	2,584.26	1,666.16
Signals and Interlocking Plants	627.42	437.80
Telegraph and Telephone Lines	6,511.98	4,198.52
Buildings, Fixtures and Grounds	28,914.25	18,643.73
Roadway Tools and Supplies	3,818.31	2,664.39
Injuries to Persons	2,246.16	1,590.80
Stationery and Printing	287.41	185.31
Other Expenses	1,153.78	743.89
Maintaining Joint Tracks, Yards and Other Facilities	1,404.40	994.65
Totals	$286,547.44	$202,922.57
Total Charged to the Account		$489,470.01

PLAINTIFF'S EXHIBIT No. 20.

Separation of accounts comprising maintenance of equipment in the Minneapolis, St. Paul & Sault Ste. Marie Railway Company for the year ending June 30, 1911, to show charges to Freight and Passenger when divided as shown by Exhibit 3.

TITLE OF ACCOUNT	Freight	Passenger
Superintendence	$ 6,332.09	$ 4,676.41
Steam Locomotives—Repairs	78,918.68	108,536.62
Steam Locomotives—Renewals	166.89	229.52
Steam Locomotives—Depreciation	9,702.05	13,343.21
Passenger Train Cars—Repairs	.....	63,568.52
Passenger Train Cars—Renewals	.....	2,654.66
Passenger Train Cars—Depreciation	.....	7,196.15
Freight Train Cars—Repairs	153,820.23	.....
Freight Train Cars—Renewals	923.64	.....
Freight Train Cars—Depreciation	45,631.68	.....
Work Equipment—Repairs	8,113.85	5,746.51
Work Equipment—Renewals	12.51	8.86
Work Equipment—Depreciation	704.53	498.98
Shop Machinery and Tools	8,513.47	6,287.42
Injuries to Persons	1,284.63	948.74
Stationery and Printing	1,052.69	777.44
Maintaining Joint Equipment at Terminals, Dr	258.03	354.86
Totals	$315,434.97	$214,827.90
Total Charged to Account		$530,262.87

PLAINTIFF'S EXHIBIT No. 21.

Separation of accounts comprising traffic expenses on the Minneapolis, St. Paul & Sault Ste. Marie Railway Company for the year ending June 30, 1911, to show the separation between Freight and Passenger on the basis shown by Exhibit 3.

TITLE OF ACCOUNT	Freight	Passenger
Superintendence	$ 8,606.50	$10,574.46
Outside Agencies	18,792.86	23,090.05
Advertising	5,185.51	6,371.23
Traffic Associations	658.34	808.88
Fast Freight Lines	851.87	1,046.66
Industrial and Immigration Bureaus	1,399.64	1,719.69
Stationery and Printing	3,353.62	4,120.46
Other Expenses	3.03	3.71
Totals	$38,851.37	$47,735.14
Total charged to above Account		$86,586.51

The method of separation here used conforms quite closely to that laid down in Exhibit 3 as qualified by the explanatory statement made on Exhibit 6.

Plaintiff's Exhibit No. 22.

Separation of accounts comprising conducting transportation on the Minneapolis, St. Paul & Sault Ste. Marie Railway Company for the Year Ending June 30, 1911, to show amounts charged to Freight and Passenger on the basis shown in Exhibit 3.

Title of Account	Freight	Passenger
Superintendence	$ 18,268.03	$ 11,925.50
Dispatching Trains	11,493.37	7,881.84
Station Employees	93,357.84	64,019.15
Weighing and Car Service Associations	5,304.05	.....
Station Supplies and Expenses	8,733.53	5,989.21
Yardmasters and their Clerks	110.05	139.77
Yard Conductors and Brakemen	15,270.88	.....
Yard Switch and Signal Tenders	257.23	326.73
Yard Supplies and Expenses	31.95	40.59
Yard Enginemen	11,940.92	.....
Enginehouse Expenses—Yard	2,634.77	.....
Fuel for Yard Locomotives	11,979.34	.....
Water for Yard Locomotives	167.29	.....
Lubricants for Yard Locomotives	188.08	.....
Other Supplies for Yard Locomotives	42.65	.....
Operating Joint Yards and Terminals, Dr.	2,529.22	1,653.39
Operating Joint Yards and Terminals, Cr.	.....	.....
Road Enginemen	88,385.21	86,642.23
Enginehouse Expenses—Road	32,516.36	44,719.65
Fuel for Road—Engine	198,186.69	126,287.61
Water for Road Engines	15,645.14	9,969.04
Lubricants for Road Engines	4,092.00	2,607.41
Other Supplies	3,833.84	2,442.91
Road Trainmen	109,411.03	70,817.06
Train Supplies and Expenses	36,551.50	38,520.53
Interlockers, Block and Other Signal Operation	2,154.56	1,408.46
Crossing Flagmen and Gatemen	989.96	662.04
Clearing Wrecks *	1,785.34	269.65
Telegraph and Telephone Operation	4,520.94	2,955.40
Stationery and Printing	7,050.40	4,608.93
Other Expenses	2,280.81	1,491.00
Loss and Damage—Freight	53,613.45	.....
Loss and Damage—Baggage	.....	788.18
Damage to Property	6,129.14	4,006.70
Damage to Stock on Right of Way	8,685.00	5,677.49
Injuries to Persons	30,716.80	20,079.97
Operating Joint Tracks and Facilities, Dr.	95.18	62.14
Operating Joint Tracks and Facilities, Cr.	261.15	170.50
Total of the Freight and Passenger Charges	$788,691.40	$515,822.08
Total of Account		$1,304,513.48

*Roads figures accepted because they purport to be an actual separation between freight and passenger and result in a higher charge than would be arrived at by following Exhibit No. 3.

PLAINTIFF'S EXHIBIT No. 23.

Separation of accounts comprising general expenses on the Minneapolis, St. Paul & Sault Ste. Marie Railway Company for the year ending June 30, 1911, to show charges to Freight and Passenger when divided as shown by Exhibit 3.

TITLE OF ACCOUNT	Freight	Passenger
Salaries and Expenses of General Officers	$12,389.60	$ 7,988.03
Salaries and Expenses of Clerks and Attendants	20,490.35	13,210.88
General Office Supplies and Expenses	1,830.96	1,180.49
Law Expenses	6,361.46	4,101.46
Insurance	11,726.36	7,560.42
Pensions	288.98	186.32
Stationery and Printing	3,302.11	2,129.00
Other Expenses	2,775.07	1,805.63
General Administration	74.97	48.33
Joint Tracks, Yards and Terminals, Dr	.....	.....
Totals	$59,239.86	$38,210.56
Total Charged to Account		$97,210.56

PLAINTIFF'S EXHIBIT No. 24.

Statement showing total amounts assigned to freight and passenger by primary accounts as previously stated and adding taxes to freight, all figures as before for the year ending June 30, 1911.

TITLE OF ACCOUNT	Freight	Passenger
Maintenance of Way and Structures	$286,547.44	$202,922.57
Maintenance of Equipment	315,434.97	214,827.90
Traffic Expenses	38,851.37	47,735.14
Conducting Transportation	788,691.40	515,822.08
General Expenses	59,239.86	38,210.56
Totals	$1,488,765.04	$1,019,518.25
Total Operating Expenses for North Dakota		$2,508,283.29

Taxes for Year Ending June 30, 1911	$333,621.16
Apportion 60.8 per cent to freight on gross earnings basis	202,841.66
Operation Expenses Charged to Freight	$1,488,765.04
Taxes Assigned to Freight	202,841.66
Total Charges to Freight	$1,691,606.70

PLAINTIFF'S EXHIBIT No. 25.

Division of accounts comprising conducting transportation on the Minneapolis, St. Paul & Sault Ste. Marie Railway Company and charged to freight as per Exhibit 22 to show amounts chargeable to terminal and movement expenses also showing those movement expenses which are higher per ton mile for local as compared with through traffic.

ALL AMOUNTS SHOWN ARE THE CHARGES TO FREIGHT EXPENSES.

AMOUNTS CONSIDERED AS TERMINAL EXPENSES.

Station Employees	$93,357.84	
Weighing and Car Service Associations	5,304.05	
Station Supplies and Expenses	8,733.53	
Yardmasters and their Clerks	110.05	
Yard Conductors and Brakemen	15,270.88	
Yard Switch and Signal Tenders	257.23	
Yard Supplies and Expenses	31.95	
Yard Enginemen	11,940.92	
Engine House Expenses—Yard	2,634.77	
Fuel for Yard Locomotives	11,979.34	
Water for Yard Locomotives	167.29	
Lubricants for Yard Locomotives	188.08	
Other Supplies for Yard Locomotives	42.65	
Operating Joint Yards and Terminals, Dr	2,529.22	
Total		$152,547.80

MOVEMENT EXPENSES WHICH ARE GREATER FOR LOCAL THAN THROUGH TRAINS.

Road Enginemen	$88,385 21	
Engine House Expenses—Road	32,516.36	
Fuel for Road Engines	198,186.69	
Water for Road Engines	15,645.14	
Lubricants for Road Engines	4,092.00	
Other Supplies	3,833.84	
Road Trainmen	109,411.03	
Total		$452,070.27

MOVEMENT EXPENSES WHICH DO NOT VARY AS BETWEEN THROUGH AND LOCAL TRAINS.

Superintendence	$18,268.03	
Dispatching Trains	11,493.37	
Train Supplies and Expenses	36,551.50	
Interlockers Block and Other Signal Operation	2,154.56	
Crossing Flagmen and Gatemen	989.96	
Clearing Wrecks	1,785.34	
Telegraph and Telephone Operation	4,520.94	
Stationery and Printing	7,050.40	
Other Expenses	2,280.81	
Loss and Damage Freight	53,613.45	
Damage to Property	6,129.14	
Damage to Stock on Right of Way	8,685.00	
Injuries to Persons	30,716.80	
Operating Joint Tracks and Facilities, Dr	95.18	
Operating Joint Tracks and Facilities, Cr	261.15	
Total		$184,073.33
Total Freight Transportation Expense		$788,691.40

PLAINTIFF'S EXHIBIT No. 26.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

NORTH DAKOTA LIGNITE COAL CASE.

Statement showing freight traffic, North Dakota, Fiscal year ending June 30, 1911.

	Tons	Tons One Mile	Revenue	Average Haul	Revenue per Ton Mile in Cents
Intrastate.....	329,870	21,053,240	$287,015.84	63.82	1.363
Interstate.....	1,032,639	228,816,191	2,022,639.94	183.39	.924

PLAINTIFF'S EXHIBIT No. 27.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY

NORTH DAKOTA LIGNITE COAL CASE.

Statement showing tons, ton miles, revenues, average rate per ton per mile, and average haul on intrastate carload shipments of lignite coal, fiscal year ending June 30, 1911.

Tons	Ton Miles	Soo Revenue	Average Rate per Ton Mile in Cents	Average Haul
205,038	8,564,038	$83,670.00	.964	41.76 miles.

PLAINTIFF'S EXHIBIT 28.

SOO LINE EXHIBIT 28.

Total operating expenses charged to freight as per Exhibit 24	$1,488,765.04
Total transportation expenses charged to freight as per Exhibit 24	788,691.40
Freight proportion of maintenance of way and structures, Exhibit 24	286,547.44
Freight proportion of maintenance of equipment as per Exhibit 24	315,434.97
Freight proportion of Traffic Expenses	38,851.37
Freight proportion of General Expenses. As per Exhibit 24.	59,239.86
Taxes assigned to freight as per Exhibit 24.	202,841.66
Total expenses and taxes assigned to freight as per Exhibit 24	1,691,606.70
Total of freight transportation expenses chargeable to terminal cost as per Exhibit 25.	152,547.80
Per Cent of total transportation expense charged to Terminal cost	19.34%
Total freight movement expenses which vary as between through and local traffic as per Exhibit 25	452,070.27
Total freight movement expenses which *do not* vary as between through and local traffic as per Exhibit 25	184,073.33

SOO LINE EXHIBIT 29.

Total tons one mile state and interstate handled in North Dakota as per p. 93-A of the Annual Report to the Railroad Commission for year ending June 30, 1911.	249,869,431 Tons one mile.
Tons of revenue freight per loaded car Annual Report same page as above.....	*14.36 Tons
Revenue car miles loaded as per page 95-A of Annual Report.....	17,406,067
Average haul for all revenue freight as per page 93-A of Annual Report.....	183.39 miles
Number of cars handled 17,406,067 divided by 183.39 equals.....	94,913 cars
Gross tons per average loaded car all freight 14.36* plus 16 tare tons equals..	30.36 Gross Tons
Gross ton-miles made in revenue service, 17,406,067 x 30.36 equals.....	528,448,194
Gross tons per car of lignite coal 26 plus 16 equals 42.....	42 Gross Tons Per Car.

PLAINTIFF'S EXHIBIT 30.

SOO LINE EXHIBIT 30.

Determining Terminal Costs per unit of Traffic.

Transportation expenses for freight terminals	$152,547.80
Taxes for terminal 19.34% of taxes assigned to freight as per Exhibit 24	39,229.58
Other terminal expenses 19.34% of all other accounts charged to freight	135,394.20
Total terminal costs	$327,171.58
Cost per average car handled 327,171.58 divided by 94,913 equals	3.4470
Cost per ton of lignite coal $3.4470 divided by 26	13.25c.

SOO LINE EXHIBIT 31.

Movement Costs per unit of Traffic.		
Costs which vary as between through and local.		
Transportation expenses which vary as between through and local as per Exhibit 25	$452,070.27	
Cost per gross ton per mile for variable expenses. 452,070.27 divided by 528,448,194 equals		.8554 mills
Cost per loaded car mile of lignite at cost of average traffic		
42 x .8554 mills equals 3.59268c. per car mile.		
Cost per revenue ton per mile for lignite 3.59268c. divided by 26 equals		1.3818 mills
Local cost at double average per ton mile		2.7636 mills
Local cost at 150% of average per ton mile		2.0727 mills
Costs which do not vary as between through and local:		
Transportation Expense	$184,073.33	
Taxes for Movement	163,612.08	
Balance of all other expenses	564,679.24	
	$912,364.65	

Cost per Gross Ton per mile for expenses which are the same for through and local.

$912,364.65 divided by 528,448,194 equals 1.745 mills.

Cost per loaded car mile of lignite 1.745 mills x 42 equals 7.329c.

Cost per revenue ton-mile for lignite 7.329c. divided by 26 equals 2.8188 mills.

On basis of average costs; total costs per revenue ton per mile for lignite are

1.3818 mills for variable costs.
2.8188 mills for constant costs.

4.2006 mills per revenue ton-mile for all.

On basis of local costs 150% of the average costs for the haulage expense per revenue ton-mile is

2.0727 mills for variable.
2.8188 mills for constant.

4.8915 mills per revenue ton-mile for all.

SOO LINE EXHIBIT 32.

Costs for operating expenses and taxes compared with lignite coal rates.

Distance	Statutory Rates	Average	Allowing for higher local costs
Cost for terminal.....	..	13.25c.	13.25c.
Cost for movement 10 miles (per ton).....	..	4.20	4.89
10 miles.....	30c.	17.45	18.14
20 "	37	21.65	23.03
30 "	40	25.85	27.92
40 "	43	30.05	32.81
50 "	46	34.25	37.70
60 "	49	38.45	42.69
70 "	52	42.65	47.58
80 "	55	46.85	52.47
90 "	58	51.05	57.36
100 "	61	55.25	62.25
Average haul of Lignite 41.76 miles.....	46#	34.25#	37.70#

#On Basis 50 Miles Cost.

EXHIBIT 33.

Separation of accounts comprising maintenance of way and structures on the Great Northern Railway Company for the year ending June 30, 1911 to show charges to freight and passenger when divided as shown by Exhibit 3.

TITLE OF ACCOUNT	Freight	Passenger
Superintendence	$60,569.15	$31,879.58
Ballast	11,362.40	5,952.00
Ties	120,047.26	80,286.06
Rails	22,486.88	23,946.90
Other track material	16,219.61	8,386.64
Roadway and track	432,421.26	226,516.41
Removal of snow, sand and ice	71,654.55	39,058.82
Bridges, trestles and culverts	33,153.03	17,366.65
Over and Under Grade Crossings	676.94	317.68
Grade crossings, fences, C. G's and Signs	9,233.14	4,421.19
Snow and sand fences and snow-sheds	14,498.84	6,804.18
Signals and interlocking plants	1,732.68	907.63
Telegraph and telephone lines	11,045.55	5,183.58
Buildings, fixtures and grounds	48,291.24	22,662.69
Roadway tools and supplies	8,811.63	4,615.81
Injuries to persons	6,656.17	3,668.27
Stationery and printing	1,694.73	795.32
Other expenses	139.52	65.48
Maintaining joint tracks, yards and O. F., Dr.	2,309.69	1,273.20
Totals	$873,004.27	$484,108.09
Total charged to the account		$1,357,112.36

EXHIBIT 34.

Separation of accounts comprising maintenance of equipment on the Great Northern for the year ending June 30, 1911 to show amounts charged to freight and passenger when divided on the basis shown on Exhibit 3.

TITLE OF ACCOUNT	Freight	Passenger
Superintendence	$19,042.57	$13,183.81
Steam locomotive repairs	173,639.55	219,648.23
Steam locomotive renewals	5.74	7.27
Steam locomotive depreciation	50,043.11	63,420.47
Passenger train car, repairs	.....	107,900.19
Passenger train car, renewals	.....	419.66
Passenger train car, depreciation	.....	31,220.65
Freight train car repairs	296,513.96	.....
Freight train car renewals, Credit	706.17	.....
Freight train car depreciation	160,906.43	.....
Work equipment repairs	14,777.58	8,144.06
Work equipment renewals	97.91	53.96
Work equipment depreciation	6,484.10	3,573.45
Shop machinery and Tools	13,870.14	9,602.76
Injuries to persons	2,635.54	1,824.67
Stationery and printing	965.48	668.43
Other expenses	405.61	280.81
Maintaining joint equipment at terminals, Dr	.29	.20
Totals	$738,681.84	$459,948.62
Total charged to account		$1,198,630.46

EXHIBIT 35.

Separation of accounts comprising traffic expenses on the Great Northern Railway Company for the year ending June 30,1911, to show charges to freight and passenger when separated on the basis shown in Exhibit 3.

TITLE OF ACCOUNT	Freight	Passenger
Superintendence	$14,150.83	$14,918.23
Outside agencies	38,403.84	40,486.54
Advertising	16,494.51	17,389.03
Traffic associations	916.04	965.72
Fast freight lines	.....	.....
Ind. and Im. bureaus	6,867.84	7,240.30
Stationery and printing	7,328.74	7,726.20
Other expenses	119.12	125.65
Totals	$84,280.92	$88,851.67
Total of the account		$173,132.59

EXHIBIT 36.

Separation of accounts comprising conducting transportation on the Great Northern for the year ending June 30, 1911 to show separation between freight and passenger on the basis of Exhibit 3.

ACCOUNT	Freight	Passenger
Superintendence	$44,804.31	$23,756.22
Dispatching trains	17,298.82	12,286.70
Station employees#	219,472.94	86,918.26
Weighing and Car Service Associations	7,817.52	.....
Station supplies and expenses	21,640.58	8,571.04
Yardmasters and their clerks	23,233.08	3,377.69
Yard conductors and brakemen	26,480.29	4,263.95
Yard—switch and signal tenders	1,792.82	295.63
Yard supplies and expenses	910.90	102.46
Yard enginemen	18,444.63	3,030.62
Engine house expenses, yard	9,801.43	1,621.26
Fuel for yard locomotives	25,195.71	4,081.90
Water for yard locomotives	997.94	164.41
Lubricants for yard locomotives	554.05	91.45
Other supplies for yard locomotives	467.74	88.68
Operating joint yards and terminals, Cr.	1,178.32	901.69
Road enginemen	195,155.15	139,168.16
Engine House expenses, road	47,398.29	59,959.11
Fuel for road locomotives	481,497.60	241,144.96
Water for road locomotives	33,832.77	16,944.31
Lubricants for road locomotives	7,922.41	3,967.75
Other supplies for road locomotives	6,986.08	3,498.80
Road trainmen	219,710.70	135,475.99
Train supplies and expenses	56,310 69	64,793.84
Interlockers and block and other signals, operation	2,289.41	1,213.89
Crossing flagmen and gatemen	1,761.35	933.91
Drawbridge operation	79.07	102.42
Clearing wrecks	3,165.76	1,678.55
Telegraph and telephone operation	17,497.57	10,807.82
Stationery and printing	9,977.85	5,290.47
Other expenses	7,010.21	3,716.97
Loss and damage, freight	117,558.30	.....
Loss and damage, baggage	.....	973.09
Damage to property	12,930.76	4,777.81
Damage to stock on right of way	5,641.51	10,907.12
Injuries to persons	25,701.74	13,627.61
Operation joint tracks and facilities, Dr	503.94	175.39
Operation joint tracks and facilities, Cr	1.43	.73
Total	$1,670,664.17	$886,905.82

#Station employees separated by charging common expenses on the basis of direct charges to station service where the expenses are separately incurred in behalf of each branch of the service.

Total of account $2,557,569.99

EXHIBIT 37.

Separation of accounts comprising General Expenses on the Great Northern Ry. Co. for the year ending June 30, 1911 to show charges to freight and passenger when divided as shown by Exhibit 3.

TITLE OF ACCOUNT	Freight	Passenger
Salaries and expenses of General Officers	$19,357.35	$9,084.24
Salaries and expenses of Clerks and Attendants	43,116.13	20,234.04
General office supplies and expenses	3,208.46	1,504.24
Law expenses	17,304.80	8,121.00
Insurance	25,889.16	12,149.57
Pensions	144.73	67.92
Stationery and printing	4,291.92	2,014.16
Other expenses	7,543.28	3,540.00
General Administration	.....	.....
Joint tracks, yards and terminals, Dr	.....	.....
Totals	$120,855.83	$56,715.17
Total charged to account		$177,571.00

PLAINTIFF'S EXHIBIT No. 38.

EXHIBIT 38.

Statement showing amounts assigned to freight and passenger by primary accounts as previously stated and adding taxes to freight, all figures as before for the year ending June 30, 1911.

TITLE OF ACCOUNT	Freight	Passenger
Maintenance of way and structures	$873,004.27	$484,108.09
Maintenance of equipment	738,681.84	459,948.62
Traffic expenses	84,280.92	88,851.67
Conducting transportation	1,670,664.17	886,905.82
General expenses	120,855.83	56,715.17
Totals	$3,487,487.03	$1,976,529.37
Total operating expenses for North Dakota		$5,464,016.40
Taxes for year ending June 30, 1911	$592,246.27	
Apportion 68.06% to freight on gross earnings basis	403,082.81	
Operating expenses freight	3,487,487.03	
Taxes assigned to freight	403,082.81	
Total expenses and taxes		$3,890,569.84

EXHIBIT 39.

Division of accounts comprising conducting transportation on the Great Northern Ry. Co. and charged to freight as per Exhibit 36 to show amounts chargeable to terminal and movement expenses. Also showing those movement expenses which are higher per ton per mile for local as compared with through traffic.

All amounts shown are the charges to freight expenses. Amounts considered as Terminal Expenses.

Station employees	$219,472.94	
Weighing and Car Service Associations	7,817.52	
Station supplies and expenses	21,640.58	
Yardmasters and their clerks	23,233.08	
Yard conductors and brakemen	26,480.29	
Yard switch and signal tenders	1,792.82	
Yard supplies and expenses	910.90	
Yard enginemen	18,444.63	
Engine house expenses, yard	9,801.43	
Fuel for yard locomotives	25,195.71	
Water for yard locomotives	997.94	
Lubricants for yard locomotives	554.05	
Other supplies for yard locomotives	467.74	
Operating joint yards and terminals, Dr	.....	
Operating joint yards and terminals, Cr	1,178.32	
Total		$356,631.31

Movement expenses which are greater for local than through trains.

Road enginemen	$195,155.15	
Engine house expenses, road	47,398.29	
Fuel for road engines	481,497.60	
Water for road engines	33,832.77	
Lubricants for road engines	7,922.41	
Other supplies for road engines	6,986.08	
Road trainmen	219,710.70	
Total		$992,503.00

Movement expenses which do not vary as between through and local trains.

Superintendence	$44,804.31	
Dispatching trains	17,298.82	
Train supplies and expenses	56,310.69	
Interlockers, block and other signal operations	2,289.41	
Crossing flagmen and gatemen	1,761.35	
Drawbridge operation	79.07	
Clearing wrecks	3,165.76	
Telegraph and telephone operation	17,497.57	
Stationery and printing	9,977.85	
Other expenses	7,010.21	
Loss and damage, freight	117,558.30	
Damage to property	12,930.76	
Damage to stock on right of way	5,641.51	
Injuries to persons	25,701.74	
Operation joint tracks and facilities, Dr	503.94	
Operation joint tracks and facilities, Cr	1.43	
Total		$321,529.86
Total conducting transportation account		$1,670,664.17

EXHIBIT No. 40.

GREAT NORTHERN RAILWAY COMPANY.

NORTH DAKOTA LIGNITE COAL CASE.

Statement showing freight traffic, North Dakota, fiscal year ending June 30, 1911.

	Tons	Tons One Mile	Revenue	Average Haul	Revenue per Ton per Mile
Intrastate.....	174,944	12,851,634	$371,222.78	73.46	2.889c.
Interstate.....	2,955,066	741,237,128	6,479,433.90	250.8	.878c.

EXHIBIT No. 41.

GREAT NORTHERN RAILWAY COMPANY.

NORTH DAKOTA LIGNITE COAL CASE.

Statement showing tons, ton miles, revenues, average rate per ton per mile, and average haul on intrastate carload shipments of lignite coal, fiscal year ending June 30, 1911.

Tons	Ton Miles	G. N. Revenue	Average Rate per Ton-Mile in Cents	Average Haul
36,678	2,318,345	$17,756.52	.766	63.2 miles.

PLAINTIFF'S EXHIBIT 43.

GREAT NORTHERN EXHIBIT 43.

Total operating expenses charged to freight as per Exhibit 38	$3,487,487.03
Total Transportation expenses charged to freight as per Exhibit 38	1,670,664.17
Freight proportion of maintenance of way and structures as per Exhibit 38	873,004.27
Freight proportion of maintenance of equipment as per Exhibit 38	738,681.84
Freight proportion of traffic expenses	84,280.92
Freight proportion of General expenses. As per Exhibit 38.	120,855.03
Taxes assigned to freight as per Exhibit 38.	403,082.81
Total expenses and taxes assigned to freight as per Exhibit 38	3,890,559.84
Total of freight transportation expenses chargeable to terminal cost as per Exhibit 39.	356,631.31
Per Cent of total transportation expenses charged as terminal costs	21.34%
Total freight movement expenses which vary as between through and local traffic as per Exhibit 39	992,303.00
Total freight movement expenses which *do not* vary as between through and local traffic	321,529.86.

PLAINTIFF'S EXHIBIT 44.

GREAT NORTHERN EXHIBIT 44.

Total tons one-mile state and interstate handled in North Dakota as per Exhibit 40	754,088,762	
Tons of revenue freight per loaded car		16Tons.
Revenue car miles loaded as per special report to R. R. Commission	47,268,314	
Average haul for all freight		240.9 miles
Number of cars handled 47,268,314 divided by 240.9 equals	196,216 cars	
Gross tons per average loaded car all freight 16 plus 16 tare equals		32Gross Tons
Gross ton-miles made in revenue service 47,268,314 x 32 equals	1,512,586,048	Gross Tons
Gross tons per car of lignite coal 25.83 tons coal plus 16 tons tare equals		41.83Gross tons per car

PLAINTIFF'S EXHIBIT 45.

GREAT NORTHERN EXHIBIT 45.

Determining Terminal Costs per unit of Traffic:	
Transportation expenses for freight terminals	$356,631.31
Taxes for terminal 21.34% of all taxes charged to freight	86,017.87
Other terminal expenses 21.34% of all other accounts charged to freight	387,709.83
Total terminal costs	$830,359.01
Cost per average car handled $830,359.01 divided by 196,216 equals	$4.2318
Cost per ton of lignite coal $4.2318 divided by 25.83 tons per car equals	16.39c.

PLAINTIFF'S EXHIBIT 46.

GREAT NORTHERN EXHIBIT 46.

Movement Cost per unit of Traffic:

Costs which vary between through and local:

Transportation expenses which vary between through and local as per Exhibit 39	$992,303.00
Cost per gross ton per mile for variable expenses $992,303.00 divided by 1,512,586,048 equals	.65603 mills

Cost per load car mile of lignite as cost of average traffic.

41.83 x .65603 equals 2.73c.

Cost per revenue ton per mile for lignite on above basis.

2.73c. divided by 25.83 equals 1.0569 mills.

Local cost at double above average 2.1138 mills.

Costs which do not vary for through and local.

Transportation expenses	$321,529.86
Taxes for movement	317,064.94
Balance of all other expenses	1,429,112.23
	$2,067,707.03

Cost per gross ton per mile for expenses which are the same for through and local.

2,067,707.03 divided by 1,512,586,048 equals 1.367 mills.

Cost per loaded car per mile for lignite

1.367 mills x 41.83 equals 5.71816c.

Cost per revenue ton per mile for lignite 5.71816 divided by 25.83 equals 2.213 mills.

On basis of average costs; total costs per revenue ton per mile for lignite are:

1.0569 mills for variable.
2.213 mills for constant.

3.2699 mills per revenue ton-mile.

On basis of local costs being double the average costs for haulage the expense per revenue ton-mile for lignite is

2.1138 mills for variable.
2.213 mills for constant.

4.3268 mills for all per revenue ton mile.

PLAINTIFF'S EXHIBIT 47.

GREAT NORTHERN EXHIBIT 47.

Comparison of statutory rates and costs for operating expenses and Taxes, year ending June 30, 1911.

Distance	Statutory Rate	Cost on basis of average	Cost on basis of higher cost for local
Cost per ton for terminal	..	16.39c.	16.39c.
Cost of movement for..	..	3.27	4.33
10 miles.....	30	19.66	20.72
20 "	37	22.93	25.05
30 "	40	26.20	29.38
40 "	43	29.47	33.71
50 "	46	32.74	38.04
60 "	49	36.01	42.37
70 "	52	39.28	46.70
80 "	55	42.55	51.03
90 "	58	45.82	55.36
100 "	61	49.09	59.69
Add for each additional 10 miles over 100 per ton.....	..	3.27	3.27
110 miles.....	64	52.36	62.96
120 "	67	55.63	66.23
130 "	69	58.90	69.60
140 "	72	62.17	72.87
150 "	76	65.44	76.14
160 "	80	68.71	79.41
170 "	84	71.98	82.68
180 "	87	75.27	85.95
190 "	91	78.54	89.22
200 "	95	81.81	92.49
210 "	99	85.08	95.76
220 "	101	88.35	99.03
230 "	104	91.62	102.30
240 "	106	94.89	105.57
250 "	109	98.16	108.84

PLAINTIFF'S EXHIBIT 48-A.

(Items 6-a, 6-b and 6-c.)

GREAT NORTHERN RAILWAY COMPANY

STATEMENT.

Showing the number of tons, ton miles, average receipts per ton per mile and the average distance lignite coal was hauled in North Dakota for the year ending June 30th, 1907.

Lignite Coal Originating on This Road.

	Delivered to Consignees	Delivered to Other Carriers	Lignite coal received from connecting roads and other carriers	Lignite Coal Total
6-a. Interstate shipments moving through North Dakota and having neither point of origin or destination in the state.				
	NO BUSINESS.			
6-b. Interstate business which originates or is destined to a point in North Dakota.				
Tons	305	.....	.....	305
Ton Miles	13,686	.....	.....	13,686
Average receipts per ton per mile	$.01811	.....	.....	$.01811
Average Distance hauled-miles	44.9	.....	.....	44.9
6-c. Intrastate business in North Dakota.				
Tons	5,836	.....	2,179	8,015
Ton Miles	800,713	.....	160,796	961,509
Average receipts per ton per mile	$.00783	.....	$.01117	$.00839
Average Distance hauled-miles	137.2	.....	73.8	119.9

Accounting Department,
September 21st, 1911.

S-304.

PLAINTIFF'S EXHIBIT 48-A—Cont'd.

(Items 6-a, 6-b and 6-c.)

GREAT NORTHERN RAILWAY COMPANY

STATEMENT.

Showing the number of tons, ton miles, average receipts per ton per mile and the average distance lignite coal was hauled in North Dakota for the year ending June 30th, 1911.

Lignite Coal Originating on This Road.

	Delivered to Consignees	Delivered to Other Carriers	Lignite coal received from connecting roads and other carriers	Lignite Coal Total

6-a.

Interstate shipments moving through North Dakota and having neither point of origin or destination in the state.

NO BUSINESS.

6-b.

Interstate business which originates or is destined to a point in North Dakota.

Tons	232	.....	.....	232
Ton Miles	21,947	.....	.....	21,947
Average receipts per ton per mile	$.01088	.....	.....	$.01088
Average Distance hauled-miles	94.6	.....	.....	94.6

6-c.

Intrastate business in North Dakota.

Tons	26,370	.....	10,308	36,678
Ton Miles	1,637,425	.....	680,920	2,318,345
Average receipts per ton per mile	$.00807	.....	$.00668	$.00766
Average Distance hauled-miles	62.1	.....	66.1	63.2

Accounting Department,
September 21st, 1911.

S-309.

PLAINTIFF'S EXHIBIT No. 48-B.

ARTICLE III. C.

Great Northern Railway Company

RULES FOR APPORTIONING OPERATING EXPENSES TO ACCOUNTING DIVISIONS.

NOTE "A"—The term "Accounting Division" covers not only the divisions established by the Company for its own purposes but the further subdivisions of these when the line involved runs in more than one State, necessary in the preparation of reports to the various States.

NOTE "B"—By "Track Mileage" is meant the mileage of main, second, third and fourth tracks, yard, passing and spur tracks, sidings and wyes. The mileage at the close of the previous fiscal year is to be used subject to revision on account of the addition during the year of new main, second, third or fourth tracks with their yards, sidings and passing tracks. The addition during the year of yard, passing and spur tracks and sidings not laid in connection with new main tracks, or similar tracks taken up, need not be considered until the revised mileage for a fiscal year is used.

NOTE "C"—When in making the apportionment it is impracticable to use current train, car or engine mileage, such figures for the preceding month will be used.

MAINTENANCE OF WAY AND STRUCTURES.

Under the general heading "Maintenance of Way and Structures," all charges to the following named primary accounts can be localized and should be apportioned to the accounting divisions on which they occur, viz.:

Ballast.
Ties.
Rails.
Other Track Material.
Roadway and Track.
Tunnels.
Bridges, Trestles and Culverts.
Over and Under Grade Crossings.
Grade Crossings, Fences, Cattle Guards and Signs.
Snow and Sand Fences and Snow Sheds.
Signal and Interlocking Plants.
(NOTE.—Repairs should be apportioned according to the location of the tower.)
Telegraph and Telephone Lines.
Buildings, Fixtures and Grounds.
Docks and Wharves.
Maintaining Joint Tracks, Yards and Other Facilities —Dr.
Maintaining Joint Tracks, Yards and Other Facilities —Cr.

Charges to the following named primary accounts cannot be entirely localized, and should be apportioned as follows:

SUPERINTENDENCE.

Charges to this account should be localized in so far as the duties of those officers are local to an accounting division, and similar expenses of officers having jurisdiction over more

than one accounting division should be apportioned on the basis of track mileage over which they have jurisdiction.

REMOVAL OF SNOW, SAND AND ICE.

The cost or expense of removal of snow, sand and ice should, as far as possible, be located to accounting divisions. Any charges that cannot be so located should be apportioned on the basis of track mileage of the territory involved.

ROADWAY TOOLS AND SUPPLIES.

The expenditure should be localized as far as possible. Such expenditures as cannot be localized should be apportioned on the basis of cost of labor expended on localized work done in the current month by the gangs to which such tools and supplies are furnished.

INJURIES TO PERSONS.

Charges to this account should be localized as far as possible; and charges that cannot be localized should be apportioned on the basis of track mileage of the territory involved.

STATIONERY AND PRINTING.

The cost of stationery and printing used for maintenance of way and structures purposes should be apportioned on the basis of track mileage maintained.

OTHER EXPENSES.

Charges should be localized as far as possible; unlocalized expenses should be apportioned on the basis of track mileage affected.

MAINTENANCE OF EQUIPMENT.

Under the general heading "Maintenance of Equipment," all charges to the following named primary accounts can be localized and should be apportioned to the Accounting Division on which located:

Maintaining Joint Equipment at Terminals—Dr.
Maintaining Joint Equipment at Terminals—Cr.

Charges to the following accounts cannot be entirely localized, and should be apportioned as follows:

SUPERINTENDENCE.

Charges should be localized in so far as the duties of those officers are local to an accounting division; similar expenses of officers having jurisdiction over more than one accounting division should be apportioned on the basis of total revenue service engine miles over which they have jurisdiction.

STEAM LOCOMOTIVES—Repairs.

The cost of Running Repairs should be apportioned on the basis of the mileage of the individual locomotives in the current month and the cost of General Repairs should be apportioned on the basis of the mileage of the individual locomotives since the last General Repairs. The cost of repairing damages caused by accident should be localized to the extent of the damage done, to be determined by the officer in charge of equipment. Charges that cannot be assigned to individual locomotives should be apportioned on basis of the total revenue service engine miles of the current month.

STEAM LOCOMOTIVES—Renewals.

Cost of Locomotive (less depreciation written off and salvage) taken out of service on account of accidents, should be localized to the extent of the estimated damage done, to

be determined by the officer in charge of equipment. Other charges should be apportioned on the basis of the total revenue service engine miles for the preceding fiscal year.

STEAM LOCOMOTIVES—Depreciation.

The monthly Depreciation should be apportioned on the basis of the total revenue service engine miles for the current month.

PASSENGER TRAIN CARS—Repairs.

FREIGHT TRAIN CARS—Repairs.

The cost of repairing passenger and freight train cars should be apportioned on the basis of the mileage of such cars, respectively, of the current month, except in cases of damage by accidents, in which event, the estimated damage done, to be determined by the officer in charge of equipment, should be localized to the Accounting Division on which the damage occurred.

PASSENGER TRAIN CARS—Renewals.

FREIGHT TRAIN CARS—Renewals.

The cost incident to replacement of freight, passenger and dining cars (less depreciation written off and salvage) retired from service on account of accident should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment. Other charges to this account should be apportioned on the basis of the mileage of passenger, freight and dining cars, respectively, for the preceding fiscal year.

PASSENGER TRAIN CARS—Depreciation.

FREIGHT TRAIN CARS—Depreciation.

Charges to these accounts should be apportioned on the basis of the mileage of passenger, freight and dining cars, respectively, for the current month.

FLOATING EQUIPMENT—Repairs.

The cost of repairs to floating equipment that cannot be localized should be apportioned equally to the two accounting divisions involved.

FLOATING EQUIPMENT—Renewals.

The cost incident to replacement of floating equipment retired from service on account of accident should be localized. Other charges should be apportioned equally to the two accounting divisions involved.

FLOATING EQUIPMENT—Depreciation.

Charges to this account that cannot be localized should be apportioned equally to the two accounting divisions involved.

WORK EQUIPMENT—Repairs.

Running Repairs should be localized as much as possible. Such expenditures as cannot be allotted to one Accounting Division, including General Repairs, should be apportioned on the basis of the track mileage of the entire line.

NOTE.—The cost of repairing damages caused by accidents should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment.

WORK EQUIPMENT—Renewals.

Charges should be apportioned on the basis of track mileage of the entire line.

NOTE.—The cost incident to replacement of work equipment (less depreciation written off and salvage) taken out of service on account of accidents, should be localized to the extent of the estimated damage done, to be determined by the officer in charge of equipment.

WORK EQUIPMENT—Depreciation.

Charges should be apportioned on the basis of the track mileage of the entire line.

SHOP MACHINERY AND TOOLS.

If a shop is under the charge of a territorial Superintendent, the expenditures should be apportioned over that Superintendent's territory on basis of Revenue Train Mileage for the current month.

When the operations of the shop are applicable to the entire road, the expenditures should be apportioned on the basis of Revenue Train Mileage of the whole road.

INJURIES TO PERSONS.

Charges to this account should be localized by shops as far as possible and should be apportioned on the same basis as charges for Machinery and Tools at the shop. Charges that cannot be localized should be apportioned on basis of total revenue train mileage for the current month of the territory involved.

STATIONERY AND PRINTING.

The cost should be apportioned on the basis of the total revenue train mileage for the current month.

OTHER EXPENSES.

Charges should be localized as far as possible. Unlocalized expenses should be apportioned on the basis of the total revenue train mileage of the current month.

TRAFFIC EXPENSES.

The primary accounts incident to Traffic Expenses chargeable to freight traffic should be apportioned on basis of revenue freight train mileage, those chargeable to passenger traffic on basis of revenue passenger train mileage, and those not naturally chargeable to either passenger or freight, or which may be common to both, on basis of the total revenue train mileage, for the current month.

TRANSPORTATION EXPENSES.

Under the general heading "Transportation Expenses" all charges to the following named primary accounts can be localized and should be apportioned to the accounting divisions on which they occur, viz.:

Station Employees.
Yard Masters and their Clerks.
Yard Conductors and Brakemen.
Yard Switch and Signal Tenders.
Yard Supplies and Expenses.
Yard Enginemen.
Enginehouse Expenses—Yard. (See Enginehouse Expenses—Road.)
Fuel for Yard Locomotives.
Water for Yard Locomotives.
Lubricants for Yard Locomotives.

Other Supplies for Yard Locomotives.
Operating Joint Yards and Terminals—Dr.
Operating Joint Yards and Terminals—Cr.
Water for Road Locomotives.
Interlockers, Block and Other Signals—Operation.
(NOTE.—Should be apportioned according to location of tower.)
Crossing Flagmen and Gatemen.
Draw-Bridge Operation.
(NOTE.—Should be apportioned equally to Divisions.)
Clearing Wrecks.
Operating Joint Tracks and Facilities—Dr.
Operating Joint Tracks and Facilities—Cr.

Charges to the following named primary accounts cannot be entirely localized and should be apportioned as follows:

SUPERINTENDENCE.

Charges should be localized in so far as the duties of the officers are local to a division; similar expenses of officers having jurisdiction over more than one division should be apportioned on the basis of total revenue train mileage for the current month.

DISPATCHING TRAINS.

When the jurisdiction of any train dispatching office is confined to one Accounting Division, the expenses of that office should be so charged, but when the jurisdiction extends over two or more Accounting Divisions, the apportionment should be on basis of the total revenue train mileage for the current month.

WEIGHING AND CAR SERVICE ASSOCIATIONS.

The expenses of Weighing Associations and Inspection Bureaus should be localized as far as possible on the basis of the location of the employees of such Associations and Bureaus; the unlocalized expenses should be apportioned on the basis of the localized expenses. The expenses for Car Service Associations should be apportioned on the basis of the total track mileage on June 30 preceding, within the territory over which such Car Service Association has jurisdiction.

STATION SUPPLIES AND EXPENSES.

Charges should be localized as much as possible. Cost of items that cannot be allocated to accounting divisions (such as car seals for general distribution to freight stations) should be apportioned on the basis of train mileage for the current month.

ROAD ENGINEMEN.

The wages paid road enginemen should be localized as to engine runs. When one run covers two or more accounting divisions the expense of that run should be apportioned to divisions on the basis of the actual mileage of that run on each.

ENGINEHOUSE EXPENSES—Road.

The expenses chargeable to Road Locomotives should be localized as to Engine runs; if a run covers two or more Accounting Divisions the expense should be apportioned upon the actual mileage of that run embraced in each Accounting Division.

FUEL FOR ROAD LOCOMOTIVES.
LUBRICANTS FOR ROAD LOCOMOTIVES.
OTHER SUPPLIES FOR ROAD LOCOMOTIVES.

The cost of fuel, lubricants and other supplies for Road Locomotives should be apportioned on the basis of the mileage of the individual locomotives in the current month. Charges that cannot be assigned to individual locomotives, such as sand, will be apportioned on basis of the total revenue service engine miles for the current month.

ROAD TRAINMEN.

The wages paid road trainmen should be localized as to train runs; when one run covers two or more accounting divisions, the expense of that run should be apportioned on the basis of the actual mileage on each division in the current month.

TRAIN SUPPLIES AND EXPENSES.

The cost of train supplies and expenses should be apportioned on the basis of revenue passenger, freight or mixed train mileage (according to class of service involved) of the current month.

TELEGRAPH AND TELEPHONE—Operation.

Charges to this account should be localized as far as possible. Charges which cannot be localized should be apportioned on basis of total revenue train mileage of current month.

OPERATING FLOATING EQUIPMENT.

The cost of operation of Floating Equipment that cannot be localized to one accounting division should be apportioned equally to the two divisions involved.

STATIONERY AND PRINTING.

The cost should be apportioned on basis of total revenue train mileage for the current month.

OTHER EXPENSES.

Charges should be localized as far as possible; expenses which cannot be assigned to an individual accounting division should be apportioned on basis of total revenue train mileage for the current month.

LOSS AND DAMAGE—Freight and Baggage.

Charges to Loss and Damage—Freight and Baggage should be localized as far as known. Unlocated Loss and Damage should be apportioned on basis of Road Mileage over which the particular shipment was consigned. Pay and expenses of adjusters should be apportioned on basis of the total revenue freight or passenger train mileage, respectively, for the current month, of the Accounting Division involved.

DAMAGE TO PROPERTY.
DAMAGE TO STOCK ON RIGHT OF WAY.
INJURIES TO PERSONS.

Charges to these accounts should be localized as far as possible; unlocalized items should be apportioned on the basis of the total revenue train mileage for the current month of the Accounting Divisions involved.

GENERAL EXPENSES.

Under the general heading "General Expenses" all charges to the following named primary accounts can be localized and should be apportioned to the accounting divisions in which they occur, viz.:

General Administration Joint Tracks, Yards and Terminals—Dr.

General Administration Joint Tracks, Yards and Terminals—Cr.

Charges to the following named primary accounts cannot be entirely localized and should be apportioned to Accounting Divisions, as follows:

SALARIES AND EXPENSES OF GENERAL OFFICERS.
SALARIES AND EXPENSES OF CLERKS AND ATTENDANTS.
GENERAL OFFICE SUPPLIES AND EXPENSES.
INSURANCE.
PENSIONS.
STATIONERY AND PRINTING.

Charges to these accounts should be apportioned to the Accounting Divisions on the basis of total revenue train mileage for the current month.

LAW EXPENSES.

Law Expenses should be localized as far as possible. When such expenses relate to two or more accounting divisions they should be apportioned on the basis of total revenue train mileage for the current month.

RELIEF DEPARTMENT EXPENSES.

Relief Department Expenses should be apportioned throughout each fiscal year on basis of number of Relief Department members located in each accounting division on the 30th day of June preceding.

OTHER EXPENSES.

Charges should be localized as far as possible. Unlocalized expenses should be apportioned on the basis of the total revenue train mileage for the current month.

PLAINTIFF'S EXHIBIT 48-C.

ARTICLE NO. IV.

GREAT NORTHERN RAILWAY COMPANY

TRANSPORTATION EXPENSES—STATE OF NORTH DAKOTA.

YEAR ENDED JUNE 30, 1911.

	Freight	Passenger	Total
TRANSPORTATION EXPENSES:			
Superintendence	$32,259.06	$36,301.47	$68,560.53
Dispatching Trains	13,535.99	16,049:53	29,585.52
Station Employes	165,327.90	141,063.30	306,391.20
Weighing and Car Service Association	7,817.52	.....	7,817.52
Station Supplies and Expenses	11,802.82	18,408.80	30,211.62
Yardmasters and Their Clerks	23,233.08	3,377.69	26,610.77
Yard Conductors and Brakemen	26,480.29	4,263.95	30,744.24
Yard Switch and Signal Tenders	1,792.82	295.63	2,088.45
Yard Supplies and Expenses	910.90	102.46	1,013.36
Yard Enginemen	18,444.63	3,030.62	21,475.25
Engine House Expenses, Yard	9,801.43	1,621.26	11,422.69
Fuel for Yard Locomotives	25,195.71	4,081.90	29,277.61
Water for Yard Locomotives	997.94	164.41	1,162.35
Lubricants for Yard Locomotives	554.05	91.45	645.50
Other Supplies for Yard Locomotives	467.74	88.68	556.42
Operating Joint Yards and Terminals, Cr	*1,178.32*	*901.69*	*2,080.01*
Road Enginemen	195,155.15	159,168.16	354,323.31
Engine House Expenses, Road	61,666.09	45,691.31	107,357.40
Fuel for Road Locomotives	481,497.60	241,144.96	722,642.56
Water for Road Locomotives	26,116.93	24,660.15	50,777.08
Lubricants for Road Locomotives	6,604.04	5,286.12	11,890.16
Other Supplies for Road Locomotives	6,723.86	3,761.02	10,484.88
Road Trainmen	219,710.70	135,475.99	355,186.69
Train Supplies and Expenses	56,310.69	64,793.84	121,104.53
Interlockers and Block and Other Signals, Operation	1,441.20	2,062.10	3,503.30
Crossing Flagmen and Gatemen	1,887.96	807.30	2,695.26
Drawbridge Operation	79.07	102.42	181.49
Clearing Wrecks	3,749.04	1,095.27	4,844.31
Telegraph and Telephone, Operation	12,786.53	15,518.86	28,305.39
Stationery and Printing	8,182.75	7,085.57	15,268.32
Other Expenses	1,125.84	9,601.34	10,727.18
Loss and Damage, Freight	117,558.30	.....	117,558.30
Loss and Damage, Baggage	.....	973.09	973.09
Damage to Property	12,930.76	4,777.81	17,708.57
Damage to Stock on Right of Way	5,641.51	10,907.12	16,548.63
Injuries to Persons	31,921.72	7,407.63	39,329.35
Operating Joint Tracks and Facilities, Dr	182.67	496.66	679.33
Operating Joint Tracks and Facilities, Cr	*1.02*	*1.14*	*2.16*
Total Transportation Expenses	$1,588,714.95	$968,855.04	$2,557,569.99

A. Station Employes, Year Ended June 30, 1911.

Amount Expended at Stations in North Dakota where the same employes handle both Freight and Passenger Business $218,652.17

B. Station Employes, Year Ended June 30, 1911. PLAINTIFF'S EXHIBIT 48-D.

Amount paid Employes at Stations in North Dakota where both Freight and Passenger Stations are maintained.

	Common	Freight	Passenger
Fargo	$1,556.75	$10,979.55	$4,960.00
Grand Forks	.....	21,525.65	5,701.43
Devils Lake	1,818.35	4,814.00	4,156.35
Minot	.....	15,652.25	5,007.40
Williston	3,027.30	5,294.90	3,245.10
Total	$6,402.40	$58,266.35	$23,070.28

NOTE:—At Fargo Agent is charged Common, and at Devils Lake and Williston Agents and Operators are charged Common.

PLAINTIFF'S EXHIBIT 48-E.

ARTICLE NO. V.

GREAT NORTHERN RAILWAY COMPANY

WHOLE LINE "TRAFFIC EXPENSES."

YEAR ENDED JUNE 30, 1911.

	Common	Freight	Passenger	Total
Superintendence	$26,839.62	$88,347.52	$54,044.03	$169,231.17
Outside Agencies	.....	285,154.18	173,893.75	459,047.93
Advertising	1,739.60	42.71	195,317.91	197,100.22
Traffic Associations	.....	10,880.90	83.29	10,964.19
Industrial and Immigration Bureaus	68,404.16	2,700.00	10,727.20	81,831.36
Stationery and Printing	5,446.37	52,928.77	29,922.70	88,297.84
Other Expenses	200.00	244.70	20.00	464.70
Total	$102,629.75	$440,298.78	$464,008.88	$1,006,937.41

PLAINTIFF'S EXHIBIT 48-F

ITEM 8-9-10.

GREAT NORTHERN RAILWAY COMPANY

LOCOMOTIVE, TRAIN AND CAR MILEAGE IN NORTH DAKOTA.

	1908	1909	1910	1911
LOCOMOTIVE MILEAGE:				
Revenue Service				
Freight Locomotive—Miles	1,945,467	1,701,239	1,919,035	1,571,277
Passenger Locomotive—Miles	1,663,467	1,657,640	2,028,710	1,987,149
Mixed Locomotive—Miles	190,614	214,542	175,681	272,591
Special Locomotive—Miles	2,702	2,466	2,184	2,464
Switching Locomotive—Miles	379,837	361,705	383,508	320,399
Total Revenue Locomotive—Mileage	4,182,087	3,937,592	4,509,118	4,153,880
Non-Revenue Locomotive Mileage	380,596	172,833	244,310	117,019
CAR MILEAGE:				
Revenue Service				
Freight Car Miles				
Loaded	50,138,094	47,332,278	52,885,287	47,268,314
Empty	10,776,298	12,494,529	12,925,686	16,104,340
Caboose	1,897,034	1,747,056	2,009,639	1,555,298
Total Freight Car Miles	62,811,426	61,573,863	67,820,612	58,927,952
Passenger Car Miles				
Passenger	4,180,005	4,259,479	4,749,123	4,275,854
Sleeping, Parlor and Observation	1,961,367	2,070,499	2,610,332	2,969,322
Other Passenger Train Cars	4,268,164	4,534,749	5,483,204	5,580,877
Total Passenger Car Miles	10,409,536	10,864,727	12,842,659	12,826,053
Special Car Miles				
Freight—Loaded	25,877	26,227	21,791	36,277
Freight—Empty	239	61	30	
Caboose	2,485	1,401	1,909	2,417
Passenger	1,859	962	1,674	711
Sleeping, Parlor and Observation	4,856	7,208	7,849	9,979
Other Passenger Train Cars	58	381	450	725
Total Special Car Miles	35,374	36,240	33,703	50,109
Total Revenue Car Miles	73,256,336	72,474,830	80,696,974	71,804,114
Non-Revenue Service Car Miles	5,409,732	2,043,474	2,941,481	1,133,697
TRAIN MILEAGE:				
Revenue Service				
Freight Train Miles	1,828,911	1,663,943	1,869,101	1,520,941
Passenger Train Miles	1,639,825	1,631,115	1,986,188	1,961,241
Mixed Train Miles	188,158	214,012	174,248	270,857
Special Train Miles	2,189	2,208	2,012	2,337
Total Revenue Train Miles	3,659,083	3,511,278	4,031,549	3,755,376
Non-Revenue Service Train Miles	376,385	169,866	241,856	111,624

PLAINTIFF'S EXHIBIT 48-G.

GREAT NORTHERN RAILWAY COMPANY

Statement showing Interstate Passenger Train Revenue in the State of North Dakota, year ended June 30th, 1911.

		Proportion Allotted to No. Dak.
2.	Passenger Revenue	$1,274,907.62
3.	Excess Baggage Revenue	15,606.66
4.	Parlor and Chair Car Revenue	76.64
5.	Mail Revenue	401,971.98
6.	Express Revenue	234,857.23
7.	Milk Revenue (On Passenger Trains)	.....
8.	Other Passenger-Train Revenue	*68.03*
	Total Passenger Service Train Revenue (Accounts Nos. 2 to 8.)	$1,927,352.10

NOTES.

Interstate revenues, items 2, 4, 5 and 8, shown above, are figured on a straight mileage pro-rate, that is, the total mileage, point of origin to destination, is divided into the mileage passenger or shipment traveled in North Dakota and resulting per cent applied to the total revenue from that passenger or shipment to arrive at the proportion of the revenue allotted to North Dakota.

Item 3. Excess baggage revenue is figured on the basis of our total passenger revenue, North Dakota being allowed the same percentage of total excess baggage revenue as it receives of total passenger revenue.

Item 6. Interstate express revenue is figured on the basis of express car mileage. That is, the total equated express car mileage on the road is divided into the total equated express car mileage in North Dakota and the resulting percent applied to the total express revenue to arrive at the proportion of the revenue allotted to North Dakota. The mileage of the cars is equated as follows:—

Baggage, Mail and Express Cars, 25% of mileage is considered express.

Baggage and Express Cars, 50% of mileage is considered express.

Express Refrigerator Cars, 100% of mileage is considered express.

PLAINTIFF'S EXHIBIT 48-H.

GREAT NORTHERN RAILWAY COMPANY

STATEMENT

Showing number of tons, tons one mile and revenue accruing to the State of North Dakota on interstate freight business, year ended June 30th, 1911.

Tons	Ton Miles	Revenue
2,955,066	741,237,128	$6,479,433.90

NOTE:—Interstate freight revenue is figured on a straight mileage pro-rate; that is, the total mileage point of origin to destination is divided into the mileage shipment traveled in North Dakota and resulting percent applied to the total revenue from that shipment to arrive at the proportion of the revenue allotted to North Dakota.

Accounting Department,
Dec. 16th, 1911.

S-325.

PLAINTIFF'S EXHIBIT 48-I.

GREAT NORTHERN RAILWAY COMPANY

STATEMENT

On *received basis showing tonnage and revenue of both state and interstate freight waybilled from branch line stations in North Dakota, during fiscal year ended June 30th, 1910.

Pounds	Revenue
2,133,235,000	$2,937,519.12

*On basis of waybills received at destination stations. It is the forwarded for one year, but not exactly for year ended June 30th, 1910, on account of waybills in transit both at the beginning and close of that year.

Accounting Department,
Nov. 10th, 1911.

S-314.

PLAINTIFF'S EXHIBIT 48-J.

GREAT NORTHERN RAILWAY COMPANY

STATEMENT

On *received basis showing tonnage and revenue of both state and interstate freight waybilled from all stations on the Great Northern Railway during fiscal year ended June 30th, 1910.

Pounds	Revenue
46,449,944,000	$46,675,733.58

*On basis of waybills received at destination stations. It is the forwarded for one year, but not exactly for year ended June 30th, 1910, on account of waybills in transit both at the beginning and close of that year.

Accounting Department,
Nov. 10th, 1911.

S-312.

PLAINTIFF'S EXHIBIT 48-K.

GREAT NORTHERN RAILWAY COMPANY

STATEMENT

On *received basis showing tonnage and revenue of both state and interstate freight waybilled from main line stations in North Dakota, during fiscal year ended June 30th, 1910.

Pounds	Revenue
2,206,073,800	$2,990,512.70

*On basis of waybills received at destination stations. It is the forwarded for one year, but not exactly for year ended June 30th, 1910, on account of waybills in transit both at the beginning and close of that year.

Accounting Department,
Nov. 10th, 1911.

S-313.

PLAINTIFF'S EXHIBIT 48-L.

(ITEM 1-A)

GREAT NORTHERN RAILWAY COMPANY

STATEMENT

Showing Operating Revenues local to North Dakota,
Years ending June 30th, 1909, 1910 and 1911.

ACCOUNT	1909	1910	1911
I. REVENUE FROM TRANSPORTATION:			
1. Freight Revenue	$418,518.43	$498,555.95	$371,222.78
2. Passenger Revenue	$1,267,697.82	$1,385,834.54	$1,054,505.40
3. Excess Baggage Revenue	18,049.41	.....	12,909.07
4. Parlor and Chair Car Revenue	654.29	2,356.65	3,279.20
5. Mail Revenue	50,989.51	55,645.34	153,805.93
6. Express Revenue	42,863.08	52,428.69	62,016.64
7. Milk Revenue (on Passenger Trains)	.....	.....	.....
8. Other Passenger—Train Revenue	715.26	897.82	323.36
Total Passenger Service Train, Revenue (Accounts 2 to 8)	$1,380,969.37	$1,497,163.04	$1,286,839.60
9. Switching Revenue	$2,342.00	$4,467.04	$3,880.67
10. Special Service Train Revenue	1,666.60	1,437.50	230.00
11. Miscellaneous Transportation Revenue	8,152.18	8,634.28	8,406.83
Total Revenue from Transportation	$1,811,648.58	$2,010,257.81	$1,670,579.88
II. REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:			
12. Station and Train Privileges	$386.16	$109.45	$333.84
13. Parcel-Room Receipts	.....	.....	.....
14. Storage—Freight	2,308.61	2,636.75	2,069.20
15. Storage—Baggage	2,700.85	3,044.63	2,600.86
16. Car Service	7,405.50	8,971.50	7,040.00
17. Telegraph Service	.....	.....	.....
18. Rents of Buildings and Other Property	2,564.62	2,733.32	638.46
19. Miscellaneous	2,130.23	708.77	*72.12*
Total Revenue from Operations Other than Transportation	$17,495.97	$18,204.42	$12,610.24
Total Operating Revenues	$1,829,144.55	$2,028,462.23	$1,683,190.12

PLAINTIFF'S EXHIBIT 48-M.
(Item 1-b)

GREAT NORTHERN RAILWAY COMPANY

STATEMENT.

Showing lignite coal revenues on intra-state business in North Dakota, years ending June 30, 1907 and 1911.

Year Ending	Revenue
June 30, 1907.....	$8,062.53
June 30, 1911.....	17,756.52

Accounting Department,
9-21-11.
S-308

PLAINTIFF'S EXHIBIT 48-N.
(Item 1-c.)

GREAT NORTHERN RAILWAY COMPANY

STATEMENT.

Showing revenue from all intrastate coal shipments in the state of North Dakota, Months of October, 1908, April, 1909, October, 1910, and April, 1911.

October, 1908.....	$961.85
April, 1909.....	781.56
October, 1910.....	2,281.19
April, 1911.....	737.13

Accounting Department,
9-21-11.
S-303

PLAINTIFF'S EXHIBIT 48-O.
(Items 1-d and 1-e consolidated)

GREAT NORTHERN RAILWAY COMPANY

STATEMENT.

Showing interstate freight revenue in North Dakota,
Years ending June 30, 1909, 1910 and 1911.

Year Ending	Interstate Freight Revenue
June 30, 1909.....	$6,736,232.29
June 30, 1910.....	7,729,989.39
June 30, 1911.....	6,479,433.90

NOTE: This statement includes item 1-d freight traffic which moves through the state of North Dakota and has neither point of origin nor destination in the state, and item 1-e freight traffic moving to or from a point in North Dakota from or to points outside the state.

Accounting Department,
9-21-11.
S-307

PLAINTIFF'S EXHIBIT 48-P.
Item II.

GREAT NORTHERN RAILWAY COMPANY

Method of Allotting Interstate Revenue to State of North Dakota.

Interstate revenues under items D and E of section 1 are figured on a straight mileage prorate; that is, the total mileage, point of origin to destination is divided into the mileage shipment traveled in North Dakota and resulting percent applied to the total revenue from that shipment to arrive at the proportion of the revenue allotted to North Dakota.

PLAINTIFF'S EXHIBIT 48-Q.
ARTICLE III. A and B.

GREAT NORTHERN RAILWAY COMPANY

STATEMENT OF OPERATING EXPENSES—STATE OF NORTH DAKOTA.

YEAR ENDED JUNE 30TH.

	1908	1909	1910	1911		
				Allocated	Allotted on Some Arbitrary Basis	
I. MAINTENANCE OF WAY AND STRUCTURES:						
1. Superintendence	$ 103,219.88	$ 93,434.43	$ 98,466.55	$ 92,448.73	$	See foot note.
2. Ballast	50,735.33	11,653.64	11,089.48	17,314.40	.....	
3. Ties	191,536.58	251,073.70	201,078.18	200,333.32	.....	
4. Rails	68,949.03	34,036.11	113,283.92	46,433.78	.....	
5. Other Track Material	93,891.54	107,342.23	141,572.37	24,606.25	.....	
6. Roadway and Track	850,051.44	687,706.95	851,510.23	658,937.67	.....	
7. Removal of Snow, Sand and Ice	27,797.48	56,087.54	72,166.08	110,713.37	.....	See foot note.
8. Tunnels	.....	.....	.....	.....	.....	
9. Bridges, Trestles and Culverts	61,730.46	48,222.82	55,223.11	50,519.68	.....	
10. Over and Under Grade Crossings	396.76	1,492.19	1,366.66	994.62	.....	
11. G. C., F., C. G. and S	16,028.27	14,658.53	9,068.11	13,654.33	.....	
12. Sand and Snow Fences and Snow Sheds	3,328.69	7,216.10	10,726.60	21,303.02	.....	
13. Signals and Interlocking Plants	8,757.98	2,232.95	2,767.20	2,640.31	.....	
14. Telegraph and Telephone Lines	13,042.12	14,300.43	16,405.38	16,229.13	.....	
15. Electric Power Transmission	.....	.....	.....	.....	.....	
16. Buildings, Fixtures and Grounds	156,563.59	131,113.95	90,358.94	70,953.93	.....	
17. Docks and Wharves	.....	.....	.....	.....	.....	
18. Roadway Tools and Supplies	15,049.56	15,499.55	20,764.96	13,427.44	.....	See foot note.
19. Injuries to Persons	16,461.74	6,306.39	5,111.65	10,324.44	.....	See foot note.
20. Stationery and Printing	3,565.09	2,793.41	3,389.59	.....	2,490.05	
21. Other Expenses	146.61	122.61	210.08	205.00	.....	
22. Maintenance of Joint Tracks, Yards and Other Facilities—Dr	3,097.95	3,195.22	3,227.34	4,047.89	.....	
23. Maintenance of Joint Tracks, Yards and Other Facilities—Cr	*148.25*	*288.00*	*438.88*	*465.00*	.....	
Total Maintenance of Way and Structures	$1,684,201.85	$1,488,200.75	$1,707,347.55	$1,354,622.31	$2,490.05	
II. MAINTENANCE OF EQUIPMENT:						
24. Superintendence	$ 34,013.88	$ 31,354.57	$ 31,870.12	$ 32,226.38	$	See foot note
25. Steam Locomotives—Repairs	417,115.68	329,803.77	410,928.54	393,287.78	.....	
26. Steam Locomotives—Renewals	.....	*5,187.03*	*1,571.96*	.....	13.01	
27. Steam Locomotives—Depreciation	161,597.79	103,862.87	113,041.82	.....	113,463.58	
28. Electric Locomotives—Repairs	.....	.....	.....	.....	.....	
29. Electric Locomotives—Renewals	.....	.....	.....	.....	.....	
30. Electric Locomotives—Depreciation	.....	.....	.....	.....	.....	
31. Passenger Train Cars—Repairs	104,935.88	101,163.90	123,893.06	.....	107,900.19	
32. Passenger Train Cars—Renewals	4.63	.....	*970.44*	.....	419.66	
33. Passenger Train Cars—Depreciation	50,834.02	29,628.49	28,048.93	.....	31,220.65	
34. Freight Train Cars—Repairs	309,156.63	262,158.21	328,060.37	.....	296,513.96	
35. Freight Train Cars—Renewals	27,847.50	470.06	8,335.10	.....	*706.17*	
36. Freight Train Cars—Depreciation	311,244.51	200,535.33	163,539.85	.....	160,906.43	
37. Electric Equipment of Cars—Repairs	.....	.....	.....	.....	.....	
38. Electric Equipment of Cars—Renewals	.....	.....	.....	.....	.....	
39. Electric Equipment of Cars—Depreciation	.....	.....	.....	.....	.....	
Forward	$1,416,750.52	$1,053,790.17	$1,205,175.39	$ 425,514.16	$709,731.31	

	1908	1909	1910	1911 Allocated	1911 Allotted on Some Arbitrary Basis	
II. MAINTENANCE OF EQUIPMENT—Cont'd Brought Forward	$1,416,750.52	$1,053,790.17	$1,205,175.39	$ 425,514.16	$ 709,731.31	
40. Floating Equipment—Repairs	.....	.....	.....	.....	.....	
41. Floating Equipment—Renewals	.....	.....	.....	.....	.....	
42. Floating Equipment—Depreciation	.....	.....	.....	.....	.....	
43. Work Equipment—Repairs	74,640.18	27,263.53	19,290.40	22,921.64	.....	See foot note.
44. Work Equipment—Renewals	1,320.06	767.26	*13.08*	.....	151.87	
45. Work Equipment—Depreciation	16,171.02	9,148.99	9,596.67	.....	10,057.55	
46. Shop Machinery and Tools	24,961.09	15,673.07	20,054.80	.....	23,472.90	
47. Power Plant Equipment	.....	.....	.....	.....	.....	
48. Injuries to Persons	11,366.03	4,378.86	5,404.59	.....	4,460.21	
49. Stationery and Printing	2,428.74	1,443.87	1,698.23	.....	1,633.91	
50. Other Expenses	16,982.06	1,286.29	985.60	.....	686.42	
51. Maintenance of Joint Equipment at Terminals—Dr.	.....	.....	.....	.49	.....	
52. Maintenance of Joint Equipment at Terminals—Cr.	*5.13*	*5.60*	*5.91*	.....	.....	
Equipment Borrowed and Loaned	*1,556.63*	.....	.....	.....	.....	
Total Maintenance of Equipment	$1,563,057.94	$1,113,746.44	$1,262,186.69	$448,436.29	$750,194.17	
III. TRAFFIC EXPENSES:						
53. Superintendence	$ 31,850.69	$ 29,431.00	$ 30,360.64	$	$ 29,069.06	
54. Outside Agencies	71,476.56	69,841.97	77,976.24	.....	78,890.38	
55. Advertising	19,102.36	20,467.10	32,325.08	.....	33,883.54	
56. Traffic Associations	1,598.43	1,407.89	1,701.74	.....	1,881.76	
57. Fast Freight Lines	.....	.....	.....	.....	.....	
58. Industrial and Immigration Bureaus	7,460.97	7,751.23	11,798.50	.....	14,108.14	
59. Stationery and Printing	10,523.08	13,876.16	16,029.55	.....	15,054.94	
60. Other Expenses	3,645.01	848.90	325.18	.....	244.77	
Total Traffic Expenses	$145,657.10	$143,624.25	$170,516.93	.....	$173,132.59	
IV. TRANSPORTATION EXPENSES:						
61. Superintendence	$ 81,357.75	$ 65,080.22	$ 75,271.79	$ 68,560.53	$	See foot note.
62. Dispatching Trains	36,900.30	30,848.12	30,068.65	29,585.52	.....	See foot note.
63. Station Employes	334,193.86	302,341.66	314,026.59	306,391.20	.....	
64. W. and C. S. Associations	5,213.26	5,171.87	7,295.93	7,817.52	.....	
65. Coal and Ore Docks	.....	.....	.....	.....	.....	
66. Station Supplies and Expenses	37,398.82	32,696.08	30,990.81	30,211.62	.....	
67. Yard Masters and Their Clerks	32,342.77	24,403.97	28,872.18	26,610.77	.....	
68. Yard Conductors and Brakemen	49,293.37	38,032.17	39,247.77	30,744.24	.....	
69. Yard Switch and Signal Tenders	2,678.07	2,081.49	2,220.98	2,088.45	.....	
70. Yard Supplies and Expenses	1,006.14	1,039.90	1,554.80	1,013.36	.....	
71. Yard Enginemen	30,766.78	24,668.10	24,839.00	21,475.25	.....	
72. Engine-House Expenses—Yard	17,131.05	11,951.74	11,794.88	11,422.69	.....	
73. Fuel for Yard Locomotives	39,664.15	35,550.36	40,025.64	29,277.61	.....	
74. Water for Yard Locomotives	2,497.32	1,562.00	1,643.73	1,162.35	.....	
75. Lubricants for Yard Locomotives	907.83	601.59	825.78	645.50	.....	
76. Other Supplies for Yard Locomotives	937.07	646.31	637.92	556.42	.....	
Forward	$672,288.54	$576,675.58	$609,316.45	$567,563.03	.....	

	1908	1909	1910	1911 Allocated	1911 Allotted on Some Arbitrary Basis	
IV. TRANSPORTATION EXPENSES—Cont'd: Brought Forward	$ 672,288.54	$ 576,675.58	$ 609,316.45	$ 567,563.03	$	
77. Operating Joint Yards and Terminals—Dr.	270.17	93.33	.....	.....	.....	
78. Operating Joint Yards and Terminals—Cr.	*1,137.48*	*1,153.68*	*992.98*	*2,080.01*	.....	
79. Motormen	.....	.....	.....	.....	.....	
80. Road Enginemen	352,072.15	319,050.83	371,831.02	354,323.31	.....	
81. Enginehouse Expenses—Road	139,088.37	100,798.03	103,855.70	107,357.40	.....	
82. Fuel for Road Locomotives	821,776.14	768,897.84	804,718.45	722,642.56	.....	
83. Water for Road Locomotives	43,802.44	37,479.59	41,165.40	50,777.08	.....	
84. Lubricants for Road Locomotives	13,839.27	9,959.72	16,246.10	11,890.16	.....	
85. Other Supplies for Road Locomotives	19,004.66	10,553.24	13,690.64	10,484.88	.....	
86. Operating Power Plants	.....	.....	.....	.....	.....	
87. Purchased Power	.....	.....	.....	.....	.....	
88. Road Trainmen	374,952.89	343,832.68	385,025.92	355,186.69	.....	
89. Train Supplies and Expenses	137,403.97	109,685.02	130,138.82	.....	121,104.53	
90. Interlocking and Block and Other Signal Operation	2,828.56	3,561.80	2,257.93	3,503.30	.....	
91. Crossing Flagmen and Gatemen	1,748.48	2,063.81	2,435.56	2,695.26	.....	
92. Drawbridge Operation	387.23	354.35	234.62	181.49	.....	
93. Clearing Wrecks	18,556.76	10,981.14	12,014.44	4,844.31	.....	
94. Telegraph and Telephone Operation	66,472.49	30,391.21	30,976.95	.....	28,305.39	
95. Operating Floating Equipment	.....	.....	.....	.....	.....	
96. Express Service	.....	.....	.....	.....	.....	
97. Stationery and Printing	17,684.26	14,301.71	16,211.55	.....	15,268.32	
98. Other Expenses	5,788.34	6,068.00	85,552.68	.....	10,727.18	
99. Loss and Damage—Freight	125,040.85	95,242.01	103,499.50	117,558.30	.....	See foot note.
100. Loss and Damage—Baggage	1,391.69	996.66	1,015.12	973.09	.....	See foot note.
101. Damage to Property	32,137.52	13,223.30	12,238.06	17,708.57	.....	See foot note.
102. Damage to Stock on Right of Way	8,835.93	9,330.24	7,113.79	16,548.63	.....	See foot note.
103. Injuries to Persons	119,283.90	91,995.71	81,241.74	39,329.35	.....	See foot note.
104. Operation Joint Tracks and Facilities—Dr.	.....	671.43	566.99	679.33	.....	
105. Operation Joint Tracks and Facilities—Cr.	.....	.....	.....	*2.16*	.....	
Total Transportation Expenses	$2,973,517.13	$2,555,053.55	$2,830,354.45	$2,382,164.57	$ 175,405.42	
V. GENERAL EXPENSES:						
106. Salaries of Expenses of General Officers	$ 29,243.57	$ 29,208.38	$ 28,979.36	.....	$ 28,441.59	
107. Salaries and Expenses of Clerks and Attendants	66,009.17	63,207.03	63,338.78	.....	63,350.17	
108. General Office Supplies and Expenses	4,138.53	4,153.06	4,072.68	.....	4,712.70	
109. Law Expenses	27,369.08	19,593.70	19,512.98	.....	25,425.80	
110. Insurance	42,153.22	42,183.75	39,422.21	38,038.73	.....	
111. Relief Department Expenses	.....	.....	.....	.....	.....	
112. Pensions	126.30	.....	.....	.....	212.65	
113. Stationery and Printing	8,655.99	6,680.13	6,143.70	.....	6,306.08	
114. Other Expenses	5,877.80	15,970.43	6,697.71	.....	11,083.28	
115. General Administration Joint Tracks, Yards and Terminals—Dr	.....	.....	.....	.....	.....	
116. General Administration Joint Tracks, Yards and Terminals—Cr	.....	.....	.....	.....	.....	
Total General Expenses	$183,573.66	$180,996.48	$168,167.42	$38,038.73	$139,532.27	

	1908	1909	1910	1911
RECAPITULATION OF EXPENSES:				
I. Maintenance of Way and Structures	$1,684,201.85	$1,488,200.75	$1,707,347.55	$1,357,112.36
II. Maintenance of Equipment	1,563,057.94	1,113,746.44	1,262,186.69	1,198,630.46
III. Traffic Expenses	145,657.10	143,624.25	170,516.93	173,132.59
IV. Transportation Expenses	2,973,517.13	2,555,053.55	2,830,354.45	2,537,569.99
V. General Expenses	183,573.66	180,996.48	168,167.42	177,571.00
Total Operating Expenses	$6,550,007.68	$5,481,621.47	$6,138,573.04	$5,464,016.40

NOTE:—Account No. 1. M. W. & S., Superintendence. Salaries and Expenses of some officers having jurisdiction over more than one accounting division are divided on basis of track mileage.

No. 7. M. W. & S., Removal of Snow, Sand and Ice. Practically all charges are allocated. Some few items apportioned on basis of track mileage.

No. 18. M. W. & S., Roadway Tools and Supplies. Allocated as far as possible, but some items apportioned on basis of allocated labor of gangs to whom issued.

No. 19. M. W. & S., Injuries to Persons. Includes a proportion of Salaries and Expenses of Claim Department. Otherwise charges are allocated.

No. 24. M. of E., Superintendence. Salaries and Expenses of some officers having jurisdiction over more than one accounting division are apportioned on basis of engine mileage.

No. 43. M. of E., Work Equipment Repairs. Ordinary or running repairs are allocated. General repairs apportioned on basis of track mileage.

No. 61. Transportation Expenses, Superintendence. Salaries and Expenses of some officers having jurisdiction over more than one accounting division are apportioned on basis of train mileage.

No. 62. Transportation Expenses, Dispatching Trains. Salaries of Operators are allocated, but dispatchers are apportioned on basis of train mileage to territory over which they have jurisdiction.

No. 99. and No. 100. Transportation Expenses, Damage and Loss. Allocated as far as possible, items not allocated are apportioned on basis of track mileage over which shipment moved.

No. 101. Transportation Expenses, Damage to Property
No. 102. Transportation Expenses, Damage to Stock on Right of Way
No. 103. Transportation Expenses, Injuries to Persons
} All charges allocated as far as possible. Salaries and Expenses of Claim Department apportioned on basis of train mileage.

No. 110. General Expenses, Insurance. Allocated as far as possible. Items not allocated are apportioned on basis of train mileage.

PLAINTIFF'S EXHIBIT 49.

Distance Miles	Statutory Rates on Lignite Coal in cents per ton	Earnings per minimum carload 40 M. to 80 M.Cap	Rates on field stone and rock as per Soo Line G. F. D. No. 7923. Rates in x cents per ton.	Earnings per minimum car
10	30	$ 6.00 to $ 10.80	40	$ 6.00
15	35	7.00 12.60	40	6.00
20	37	7.40 13.32	40	6.00
25	38	7.60 13.68	40	6.00
30	40	8.00 14.40	40	6.00
35	41	8.20 14.76	40	6.00
40	43	8.60 15.48	40	6.00
45	44	8.80 15.84	40	6.00
50	46	9.20 16.56	40	6.00
55	47	9.40 16.92	40	6.00
60	49	9.80 17.64	40	6.00
65	50	10.00 18.00	40	6.00
70	52	10.40 18.72	40	6.00
75	53	10.60 19.08	40	6.00
80	55	11.00 19.80	40	6.00
85	56	11.20 20.16	60	9.00
90	58	11.60 20.88	60	9.00

xThese rates voluntarily made by the Soo Line to apply between Missouri River Division stations and Bismarck, N. D.

PLAINTIFF'S EXHIBIT No. 50.

Distances Miles	Statutory Coal Rates in cents per ton.	Earnings per Minimum Carload 40 M. to 80 M. Cap	Rates on saw logs. (except white oak) N. P. Tariff I. C. C. 4530 Rates in cents per ton.	Earnings per minimum car
10	30	$ 6.00 to $10.80	30	$ 7.50
15	35	7.00 12.60	32	8.00
20	37	7.40 13.32	32	8.00
25	38	7.60 13.68	40	10.00
30	40	8.00 14.40	40	10.00
35	41	8.20 14.76	42	10.50
40	43	8.60 15.48	44	11.00
45	44	8.80 15.84	46	11.50
50	46	9.20 16.56	50	12.50
55	47	9.40 16.92	50	12.50
60	49	9.80 17.64	52	13.00
65	50	10.00 18.00	54	13.50
70	52	10.40 18.72	56	14.00
75	53	10.60 19.08	58	14.50
80	55	11.00 19.80	62	15.50
85	56	11.20 20.16	64	16.00
90	58	11.60 20.88	66	16.50
95	59	11.80 21.24	66	16.50
100	61	12.20 21.96	70	17.50
105	62	12.40 22.32	72	18.00
110	64	12.80 23.04	74	18.50
115	65	13.00 23.40	76	19.00
120	67	13.40 24.12	78	19.50
125	68	13.60 24.48	80	20.00
130	69	13.80 24.84	80	20.00
135	71	14.20 25.56	..	....
140	72	14.40 25.92	..	....
145	74	14.80 26.64	..	....
150	76	15.20 27.36	..	....
155	78	15.60 28.08	..	....
160	80	16.00 28.80	..	....
165	82	16.40 29.52	..	....
170	84	16.80 30.24	..	....
175	86	17.20 30.96	..	....
180	87	17.40 31.32	..	....
185	89	17.80 32.04	..	....
190	91	18.20 32.76	..	....
195	93	18.60 33.48	..	....
200	95	19.00 34.20	..	....

PLAINTIFF'S EXHIBIT 51.

Distance Miles	Statutory Coal Rates in cents per ton	Earnings per minimum carload 40 M. to 80 M. Cap.	Rates on saw logs. (Except white Oak) N. P. tariff M. R. C. 429 Rates in cents per ton*	Earnings per minimum car
25	38	$ 7.60 to $13.68	30	$ 9.00
30	40	8.00 14.40	30	9.00
35	41	8.20 14.76	35	10.50
40	43	8.60 15.48	35	10.50
45	44	8.80 15.84	35	10.50
50	46	9.20 16.56	40	12.00
55	47	9.40 16.92	40	12.00
60	49	9.80 17.64	40	12.00
65	50	10.00 18.00	45	13.50
70	52	10.40 18.72	45	13.50
75	53	10.60 19.08	50	15.00
80	55	11.00 19.80	50	15.00
85	56	11.20 20.16	50	15.00
90	58	11.60 20.88	50	15.00
95	59	11.80 21.24	55	16.50
100	61	12.20 21.96	55	16.50
105	62	12.40 22.32	55	16.50
110	64	12.80 23.04	60	18.00

*Rates per ton figured on basis of 10,000 lbs. per 1000 feet of logs as per estimate provided in N. P. tariff I. C. C. 4530.

Distance Miles	Statutory Coal Rates in cents per ton	Earnings per minimum carload 40 M. to 80 M. Cap.	Rates on cordwood, pine and hardwood slabs, and shingle bolts. Item 10 p. 6 N. P. tariff I. C. C. 4364 Rate per ton*	Earnings on a minimum Car
35	41	$ 8.20 to $14.76	50	$12.00
40	43	8.60 15.48	50	12.00
45	44	8.80 15.84	50	12.00
50	46	9.20 16.56	50	12.00
55	47	9.40 16.92	50	12.00
60	49	9.80 17.64	50	12.00
65	50	10.00 18.00	50	12.00
70	52	10.40 18.72	50	12.00
75	53	10.60 19.08	50	12.00
80	55	11.00 19.80	50	12.00

*Estimated on a basis of 4000 lbs. per cord.

It will be noted by reference to the tariff that these rates apply from mountainous Idaho territory east of Spokane to Spokane, where operation is different and expensive.

PLAINTIFF'S EXHIBIT 53.

Distance Miles	Statutory Coal Rates in Cents per Ton	Earnings per Minimum Carload 40 M. to 80 M. Cap.	Rate on hardwood logs as per item 689 G. N. I. C. C. A-3255 rate in Cents per ton.	Earnings per minimum carload
25	38	$ 7.60 to $13.68	32	$ 8.00
30	40	8.00 14.40	32	8.00
35	41	8.20 14.76	40	10.00
40	43	8.60 15.48	42	11.50
45	44	8.80 15.84	46	11.50
50	46	9.20 16.56	48	12.00
55	47	9.40 16.92	48	12.00
60	49	9.80 17.64	54	13.50
65	50	10.00 18.00	56	14.00
70	52	10.40 18.72	56	14.00
75	53	10.60 19.08	60	15.00
80	55	11.00 19.80	60	15.00
85	56	11.20 20.16	62	15.50
90	58	11.60 20.88	64	16.00
95	59	11.80 21.24	64	16.00
100	61	12.20 21.96	68	17.00
105	62	12.40 22.32	70	17.50

PLAINTIFF'S EXHIBIT No. 54.

NORTHERN PACIFIC RAILWAY COMPANY.

OFFICE OF CAR ACCOUNTANT.

Cars billed from Lehigh, N. D., with coal for Dickinson, July, 1910.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
July 6th	46781	Wallace	Wallace	7-22	Ore	Silver Bow.
"	47671	Red Lodge	Red Lodge	7-14	Co. Coal	Forsythe.
"	24502		Dickinson	7- 9	Flour	Tacoma.
"	47250		"	7- 9	Mdse	Beach.
"	5078	Lehigh	Lehigh	7-14	Coal	Dickinson.
"	37247		Dickinson	7- 9	Flour	Dawson.
"	24396		"	7- 7	Flour	Billings.
"	45350		"	7- 7	Flour	Miles City.
"	45116		"	7- 9	Feed	Mandan.
"	26171	Red Lodge	Red Lodge			
July 8th	37288	Red Lodge	"	10-12	Coal	Livingston.
"	37883		Dickinson	7-13	Shingles	Minn. Transfer.
"	36947	Zenith	So. Heart	8-20	Lignite	Medina.
"	11412	Lehigh	Lehigh	7-14	Coal	Dickinson.
"	29903		Dickinson	7- 9	Flour	Tacoma.
"	3206		"	7-28	Brick	Beach.
"	3556	Lehigh	Lehigh	7-19	Lignite	Dickinson.
"	4699		Dickinson	7-13	Feed	Mandan.
July 12th	43347		"	7-15	Flour	Duluth.
"	30297		"	7-14	Brick	Hazelton.
"	43688	Red Lodge	Red Lodge	7-14	Co. Coal	Forsythe.
"	42513		Dickinson	7-14	Mdse	Valley City.
"	43497		"	7-20	Brick	Mandan.
"	18830	Taylor	Taylor	7-18	Flour	Minneapolis.
"	34334	Lehigh	Lehigh	7-19	Lignite	Dickinson.
"	17964		Dickinson	7-12	Ice	Beach.
"	41286		"	7-22	Flour	Butte.
"	35096		"	7-15	"	New Salem.
"	44032		"	7-15	"	Tacoma.
"	26421		"	7-18	"	Duluth.
July 14th	48127	Missoula	Missoula	7-28	Lumber	Oakes.
"	25180		Dickinson	7-22	Brick	Beach.
"	3818	Lehigh	Lehigh	8-22	Lignite	Dickinson.
"	4117		Dickinson	7-20	Brick	Beach.
"	45736	Red Lodge	Red Lodge	8- 6	Coal	Livingston.
July 18th	4802		Dickinson	8-12	Sand	Mandan.
"	27063	Wrong Number				
"	4135	Lehigh	Lehigh	8-25	Coal	Dickinson.
"	26644	Beach	Beach		Wheat	Billings.
"	37854		Dickinson	7-26	Flour	Tacoma.
July 19th	36690		"	7-22	"	Mandan.
"	10005		"	8-12	Sand	"
"	4505		"	7-22	Ice	Beach.
"	38311	Bozeman	Bozeman	8-17	Mdse	Manhattan.
"	10613		Dickinson	8- 1	"	Fryburg.
July 21st	5078	Lehigh	Lehigh	8-25	Coal	Dickinson.
"	4120		Dickinson	7-21	Brick	Leeds.
"	11412		"	8-12	Sand	Mandan.
"	17675		"	8-12	"	"
"	11206		"	8- 3	"	Jamestown.
"	11608		"	8- 3	Brick	Glendive.
July 25th	3556		"	8- 5	"	"
"	7230		"	7-30	Sand	Beach.
"	51229	Red Lodge	Red Lodge	10-11	Co. Coal	Butte.
"	6525		Dickinson	8-15	Sand	Mandan.
"	19063		"	8- 4	G. Doors	Zenith.
"	34334		"	8- 3	Feed	Duluth.
"	18320		"	7-28	Cement	Belfield.
"	41586		"	7-30	Sand	Livingston.

NORTHERN PACIFIC RAILWAY COMPANY.

OFFICE OF CAR ACCOUNTANT.

Statement of Cars Billed from Lehigh, N. D., with Coal for Dickinson, August 1910.

Date	Car No.	Empty To	Loaded At		Contents	Destination
Aug. 2nd	32450	Beach	Beach	8- 8	Wheat	Valley City.
"	28456	Red Lodge	Red Lodge	9- 3	Coal	Glendive.
"	37273	Laurel	Laurel	8-25	Shingles	Duluth.
"	18982	Lehigh	Lehigh	8- 6	Coal	Dickinson.
"	36583		Dickinson	8- 6	Flour	Tacoma.
"	38095		"	8- 6	"	Terry.
"	42505		"	8- 5	"	Bridger.
"	25000		"	8- 8	"	Spokane.
"	5936		"	10- 1	Sand	Laurel.
"	28794		"	8-12	Feed	Duluth.
"	32351		"	8-12	Brick	Lee 1's.
"	29115		"	8- 5	"	Linton.
"	8765		"	10- 1	Sand	Laurel.
Aug. 5th	2984	Lehigh	Lehigh	9-22	Coal	Dickinson.
"	5519		Dickinson	8-12	Sand	Mandan.
"	10621		"	8-17	"	Glendive.
"	4383		"	8-17	"	"
Aug. 8th	48787	Red Lodge	Red Lodge	8-27	Coal	Forsythe.
"	41534		Dickinson	8-19	Sand	Livingston.
"	24394		"	8-12	Brick	Leeds.
"	34020	Bridger	Bridger	9- 1	Coal	Missoula.
"	28794		Dickinson	8-12	Feed	Duluth.
"	18982	Bridger	Bridger	8-30	Coal	Elkhorn.
Aug. 10th	17254		Dickinson	8-19	"	Glendive.
"	35272		"	8-17	Brick	Billings.
"	41073	Bridger	Bridger	9- 5	Coal	Boulder.
"	42412		Dickinson	8-21	Flour	Tacoma.
"	45259		"	8-21	"	"
Aug. 13th	28842		"	9- 4	Feed	Duluth.
"	37405		"	8-20	Sand	Livingston.
"	43637		"	8-28	Brick	Glendive.
"	32303		"	8-21	"	Pembina.
"	13721		"	8-30	"	Miles City.
Aug. 15th	26526		"	8-23	Sand	Glendive.
"	38426		"	8-23	Clay	Red Lodge.
"	34915		"	9- 6	Flour	Butte.
Aug. 17th	13444		"	10- 1	Sand	Laurel.
"	35656		"	8-17	Brick	Fargo.
"	38734		"	8-24	"	Pembina.
"	34802	Bridger	Bridger	8-31	Coal	Gardiner.
"	33809	Zenith	Zenith	9- 1	"	Goodrich.
"	38231		Dickinson	8-29	Brick	Taylor.
"	41164		"	9- 2	Flour	Tacoma.
"	45155	Red Lodge	Red Lodge	9-18	Coal	Forsythe.
Aug. 23rd	41933		Dickinson	9- 6	Junk	Fargo.
"	39001	Beach	Beach	9- 8	Wheat	Dickinson.
"	42843	"	"	9-10	"	"
"	27655	"	"	9- 9	"	"
Aug. 25th	29049	Trident	Trident	10-10	Cement	Missoula.
Aug. 26th	3818		Dickinson	9- 1	Brick	Belfield.
"	33889		"	8-30	"	Fallon.
"	43982	Lehigh	Lehigh	9- 2	Coal	Dickinson.
Aug. 29th	5505		Dickinson	9- 2	Brick	Billings.
"	10614	Lehigh	Lehigh	9-10	Coal	Dickinson.
Aug. 30th	13591	"	"	9-12	"	"
"	4609	"	"	9-25	Clay	Red Lodge.
"	33551	Bozeman	Bozeman	10- 1	Mdse	Belgrade.
"	13427		Dickinson	9- 8	Lbr	Zenith.

NORTHERN PACIFIC RAILWAY COMPANY.

OFFICE OF CAR ACCOUNTANT.

Statement of Cars Billed from Lehigh, N. D., with Coal for Dickinson, September 1910.

Date	Car No.	Empty To	Loaded At		Contents	Destination
Sept. 3rd	28138	Beach	Beach	9-13	Wheat	Duluth.
"	17968	Lehigh	Lehigh	9-14	Coal	Dickinson.
"	42978	Bridger	Bridger	9-16	"	Miles City.
"	47758	Red Lodge	Red Lodge	9-22	Hay	Fort Keogh.
"	34512	Lehigh	Lehigh	9-11	Coal	Dickinson.
"	10614	"	"	9-10		"
"	30216		Dickinson	10-20	Brick	Beach.
"	5230	Lehigh	Lehigh	10-13	"	Dickinson.
"	34338	Beach	Beach	9- 7	Wheat	"
"	27383		Dickinson	9- 9	Sand	Beach.
"	24323		"	9- 6	Brick	Miles City.
"	41561	Fromberg	Fromberg	9-15	Coal	Forsythe.
"	27915	Beach	Beach	9-12	Wheat	Dickinson.
"	3262	Lehigh	Lehigh	9-13	Coal	"
Sept. 6th	43700			9-20		
"	27436			9-12		
"	28737	Beach	Beach	9-12	Wheat	Dickinson.
Sept. 8th	38231		Dickinson	9-18	Flour	Wibaux.
"	43878	Red Lodge	Red Lodge	9-23	Coal	Custer.
"	32783			9-19		Beach.
"	10364	Lehigh	Lehigh	9-11		Dickinson.
"	32911	Bozeman	Bozeman	9-29	Hay	Butte.
"	43982	Cooks Mine	Cooks Mine	9-30	Coal	Livingston.
"	4501		Dickinson	9-12	Brick	Gladstone.
"	48083	Trident	Trident	9-19	Cement	Spokane.
"	47407	Laurel	Laurel	9-15	Ice	Billings.
"	42174	"	"	9-14	"	"
Sept. 9th	35433	Bridger	Bridger	10- 4	Coal	Livingston.
"	13275		Dickinson	9-18	Lumber	Zenith.
"	42285	Red Lodge	Red Lodge	9-24	Coal	Beach.
"	46035	Wallace	Wallace	10- 4	Ore	Silver Bow.
"	48655	Yates	Yates	10-11	Wheat	Duluth.
Sept. 14th	29692	Laurel	Laurel	9-20	Shingles	Billings.
"	24917		Dickinson	9-16	Flour	"
"	33537	Red Lodge	Red Lodge	10- 8	Coal	Missoula.
" (C.M.&St.P.)	81190		Dickinson	9-15	Feed	Duluth.
Sept. 14th	24514	Red Lodge	Red Lodge	9-21	Coal	East Helena.
"	10614	Lehigh	Lehigh	9-21		Dickinson.
"	37664	Beach	Beach	9-15	Wheat	
"	38999	Bridger	Bridger	9-19	Coal	Butte.
"	38641	"	"	9-25	"	Spokane.
"	10364	Lehigh	Lehigh	9-21		Dickinson.
"	18586		Dickinson	9-15	Brick	Glendive.
"	41313		"	9-20	Flour	Missoula.
"	18230	Lehigh	Lehigh	9-21	Coal	Dickinson.

Date	Car No.	Empty To	Loaded At	Contents	Destination
Sept. 15th	32281	Laurel	Laurel 9-25	Shingles	Billings.
"	34174	Red Lodge	Red Lodge 9-21	Coal	Livingston.
"	27436		Dickinson 9-20	Flour	Portland.
"	3262		" 9-21	"	Billings.
"	13591		" 9-20		Terry.
"	10061		" 9-26	Outfit	Medora.
"	17968		" 9-23	Flour	Tacoma.
"	9269	Red Lodge	Red Lodge 10- 1	Coal	Glendive.
"	5780	Bridger	Bridger 10-18		G. N. Jct.
"	18145	Red Lodge	Red Lodge 10- 1		Glendive.
"	41332	Beach	Beach 9-23	Wheat	Dickinson.
"	42034	"	" 9-22	"	"
"	9609	Red Lodge	Red Lodge 9-30	Coal	Mandan.
"	4285	"	" 10- 1		Miles City.
Sept. 21st	11143		Dickinson 9-24	Flour	Taylor.
"	5789	Bridger	Bridger 9-23	Coal	Missoula.
"	8807	Glendive	Glendive 9-22	Flour	Terry.
"	17064	Red Lodge	Red Lodge 10- 1	Coal	Billings.
"	10740	"	" 10- 1		Dickinson.
"	3372		10- 1		"
Sept. 23rd	10083		10		"
"	5822		10-23		"
"	3499		10- 9		Livingston.
"	27048	Storey	Storey 10-11	Wheat	Bozeman.
"	32494		10-11	Oats	Helena.
"	43700	Red Lodge	Red Lodge 10- 1	Coal	Livingston.
"	38688	"	" 10- 1		"
"	7938		Dickinson 9-23	Lumber	Zenith.
"	3795		" 10- 2	Sand	Beach.
"	2539	Red Lodge	Red Lodge 10-15	Coal	Forsythe.
"	5214		10- 1		Columbus.
"	17968		Dickinson 10- 2	Sand	Beach.
"	29059	Bridger	Bridger 10-8	Coal	Butte.
"	18625		10-21		"
Sept. 24th	4875	Red Lodge	Red Lodge 10- 1		Forsythe.
"	10701		Dickinson 10- 4	Flour	Belfield.
"	10614	Red Lodge	Red Lodge 10- 7	Coal	Livingston.
"	10364	"	" 10- 7		"
Sept. 26th	5211	Superior	Superior 11-19	Coal	De Lamere, N. D.
"	17835		Dickinson 9-28	Sand	South Heart.
"	11412	Red Lodge	Red Lodge 10-11	Coal	Youngs Point.
"	4802	"	" 10- 1		Livingston.
"	10616		Dickinson 9-30	Cement	Taylor.
"	48742		" 10- 5	Flour	Billings.
"	10005	Jud	Jud 10-24	Wheat	Duluth.
Sept. 27th	3697		Dickinson 10- 6	Sand	Laurel.
"	10093	Red Lodge	Red Lodge 10-15	Coal	Forsythe.
"	18425	"	10-17	Coal	Livingston.

NORTHERN PACIFIC RAILWAY COMPANY.

OFFICE OF CAR ACCOUNTANT.

Statement of cars billed from Lehigh, N. D., with coal for Dickinson, October, 1910.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
Oct. 1st	6525		Dickinson	10- 8	Coal	Bismarck.
"	9980	Northtown	Northtown	11- 4	Mdse	Pine City.
"	10534		Dickinson	10- 6	Sand	Laurel.
"	17944	Gladstone	Gladstone	10- 6	"	"
"	4988		Dickinson	10- 6	"	"
"	6866	Gladstone	Gladstone	10- 5	"	"
"	5973	L. Missouri	L. Missouri	10- 7	Lumber	Glendive.
"	17200	Lehigh	Lehigh	10- 8	Coal	Dickinson.
"	10111		Dickinson	10- 6	Sand	Laurel.
"	17644		"	10-11	Screening	Miles City.
"	47711		"	10-10	Feed	Duluth.
"	13711		"	10- 6	Sand	Laurel.
"	17409	Northtown	Northtown	11- 8	Mdse	Bismarck.
"	5895	Belfield	Belfield	10-28	Coal	Dickinson.
"	24918	"	"	10- 6	Wheat	Duluth.
"	5911		Dickinson	10-11	Coal	Dickinson.
Oct. 4th	48691		"	10-11	Flour	Butte.
"	10261	Gladstone	Gladstone	10- 6	Sand	Laurel.
"	10848		Dickinson	10-19	Flour	Custer.
"	37399		"	10- 7	Feed	Duluth.
"	38535		"	10- 7	Sand	Laurel.
"	34005		"	10- 8	Flour	Richardton.
"	6255		"	10- 8	Coal	Taylor.
"	10132	Gladstone	Gladstone	10- 7	Sand	Laurel.
"	10620	"	"	10- 5	"	"
"	8746	Lehigh	Lehigh	10- 8	Coal	Dickinson.
Oct. 5th	18292	"	"	10-28	"	"
"	3555		Dickinson	10- 9	Sand	Laurel.
"	10342	Gladstone	Gladstone	10- 7	"	"
"	17770		Dickinson	10-11	Coal	Medina.
"	5948	Superior Ave	Superior Ave	11- 9	"	Warner Spur.
Oct. 6th	2492	Lehigh	Lehigh	10-25	"	Dickinson.
"	5911	"	"	10-11	"	"
"	10005	Jud	Jud	10-21	Wheat	Duluth.
"	17200	Lehigh	Lehigh	10- 8	Coal	Dickinson.
"	5953	"	"	10- 8	"	"
"	5895	"	"	10-13	"	"
"	9556	"	"	10- 8	"	"
Oct. 7th	17409	Northtown	Northtown	11- 8	Mdse	Bismarck.
"	10151	Gladstone	Gladstone	11-13	Sand	Laurel.
"	8746	Lehigh	Lehigh	10- 8	Coal	Dickinson.
"	10159	"	"	10-25	"	"
"	18306		Dickinson	10-21	Flour	Medora.
"	2159		"	10-16	Coal	Beach.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
Oct. 11th	3588		Dickinson	10-19	Flour	Belfield.
"	2984	Gladstone	Gladstone	10-19	Sand	Laurel.
"	44009	"	"	10-19	Wheat	Minneapolis.
"	35949		Dickinson	10-25	Flour	Butte.
"	10848		"	10-19	"	Custer.
"	9980	Northtown	Northtown	11- 4	Mdse	Pine City.
"	3547		Dickinson	10-25	Flour	Tacoma.
"	5179		"	10-17	Mdse	Taylor.
"	17344	Lehigh	Lehigh	10-24	Coal	Dickinson.
"	3231	Zenith	Zenith	10-27	"	"
"	4800	Sims	Sims	11- 3	Coal	Mandan.
"	44549		Dickinson	10-15	Wheat	Minneapolis.
"	5304		"	10-16	Coal	Mandan.
"	5953	Gladstone	Gladstone	10-15	Sand	Laurel.
"	17200	"	"	10-15	"	Dickinson.
"	5589	Lehigh	Lehigh	11-11	Coal	Dickinson.
Oct. 13th	5519	Gladstone	Gladstone	10-18	Sand	Dickinson.
"	5416		Dickinson	10-15	Flour	Tacoma.
"	11258		Dickinson	10-20	"	Taylor.
Oct. 17th	18306		"	10-21	"	Medora.
"	5895	Belfield	Belfield	10-26	Coal	Dickinson.
"	17706	Gladstone	Gladstone		Sand	"
"	4649	"	"	10-18	Sand	Laurel.
"	7877	Red Lodge	Red Lodge	11-24	Coal	Mandan.
"	10235	Gladstone	Gladstone	10-18	Sand	Dickinson.
"	35810		Dickinson	10-17	Wheat	Minneapolis.
"	17137	Red Lodge	Red Lodge	11-23	Coal	Bozeman.
Oct. 18th	17344	Lehigh	Lehigh	10-24	"	Dickinson.
"	4198	"	"	10-24	"	"
"	3547		Dickinson	10-25	Flour	Tacoma.
"	6762		"	10-23	"	Big Timber.
"	18579	Lehigh	Lehigh	10-25	Coal	Dickinson.
Oct. 20th	5948	Superior (Cent. Ave.)	Superior (Cent. Ave.)	11- 9	Coal	Great Bend.
"	4616	Lehigh	Lehigh	10-24	"	Dickinson.
"	17258	"	"	10-24	"	"
"	4075	"	"	10-31	"	"
"	202324	Duluth	Duluth	10-13	"	St. Paul.
"	10238		Dickinson	10-27	"	Wheatland.
"	6695	Lehigh	Lehigh	10-29	"	Dickinson.
"	4098	Superior (Cent. Ave.)	Superior (Cent. Ave.)	11-19	"	St. Paul.
"	8975	"	"	11-12	"	Chaseley.
Oct. 24th	10922	"	"	11-13	"	De Lamere.
"	202195		Dickinson	11- 9	Brick	Gladstone.
"	3453		"	10-29	Flour	Belfield.
"	35949		"	10-25	"	Butte.
"	11328	Sims	Sims	11-18	Coal	Mandan.
"	4014	Lehigh	Lehigh	11- 9	"	Dickinson.
"	32624	Hebron	Hebron	11-18	Brick	Mandan.
"	5396	Sims	Sims	11-18	Coal	Mandan.
"	4713	Hebron	Hebron	12- 8	Mdse	St. Paul.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
Oct. 25th	202319	Lehigh	Lehigh	11- 7	Coal	Dickinson.
"	4574	"	"	10-31	"	"
"	42826	Gladstone	Gladstone	10-29	Wheat	Minneapolis.
"	33792	Lehigh	Lehigh	11-15	Coal	Dickinson.
"	10740	"	"	11-10	"	"
"	2566		Dickinson	10-30	Brick	Pembina.
"	19176	Lehigh	Lehigh	10-31	Coal	Dickinson.
"	18143	"	"	10-31	"	"
"	3699	"	"	11-18	"	"
Oct. 27th	18579		Dickinson	10-30	Brick	Miles City.
"	17258		"	11- 6	Oats	"
"	4616		"	11- 2	Flour	Minn. Transfer.
"	4279	Lehigh	Lehigh	11- 2	Coal	Dickinson.
"	35200	"	"	11- 7	"	"
"	4784		Dickinson	11-10	"	Mandan.
"	5744	Lehigh	Lehigh	11- 2	"	Dickinson.
"	17036		Dickinson	11- 3	"	Mandan.
"	5043		"	11- 1	Flour	Miles City.
"	5497	Lehigh	Lehigh	11- 3	Coal	Dickinson.
"	5519		Dickinson	10-31	Casks	Moorhead.
"	10235	Bismarck	Bismarck	11- 5	Coal	Jamestown.
Oct. 28th	55143	Red Lodge	Red Lodge	11-16	"	Livingston.
"	4125		Dickinson	11-11	Brick	Terry.
"	4208	Bismarck	Bismarck	11- 4	Coal	McKenzie.
"	10159	Lehigh	Lehigh	11-20	"	Dickinson.
"	5853	"	"	10-31	"	"
"	10200	"	"	11- 2	"	"

NORTHERN PACIFIC RAILWAY COMPANY.

OFFICE OF CAR ACCOUNTANT.

Statement of cars billed from Lehigh, N. D., with coal for Dickinson, November, 1910.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
Nov. 1st	202195		Dickinson	11- 9	Brick	Gladstone.
"	56797		"	11- 8	Sand	Beach.
"	36144		"	11- 3	Brick	So. Heart.
"	17115	Lehigh	Lehigh	11- 1	Coal	Dickinson.
"	5766	"	"	11- 1	"	"
"	5609	"	"	11- 8	"	"
"	6257	"	"	11-15	"	"
"	3170	"	"	11- 1	"	"
"	3846	"	"	11- 1	"	"
"	6695		Dickinson	11-17	Feed	Duluth.
"	13200		"	11-16	Flour	Butte.
"	17032	Bismarck	Bismarck	11- 7	Coal	Jamestown.
"	8187		Dickinson	11- 9	Flour	Duluth.
"	18292	Lehigh	Lehigh	11- 5	Coal	Dickinson.
Nov. 3rd	30254	Lehigh	Lehigh	11- 5	"	"
"	11526		Dickinson	11-11	Flour	Belfield.
"	57417	Wrong Number.				
"	5924		Dickinson	11-18	Feed	Duluth.
"	35601		"	11- 5	Cross Arms	Beach.
"	18143	Lehigh	Lehigh	11- 5	Coal	Dickinson.
"	4075	"	"	11- 4	"	"
"	202319	Red Lodge	Red Lodge	11-20	"	Custer.
"	3220	Lehigh	Lehigh	11- 8	"	Dickinson.
"	17158	"	"	11- 8	"	"
Nov. 5th	4279	Bismarck	Bismarck	11-15	"	Fargo.
"	36172	Lehigh	Lehigh	11- 8	"	Dickinson.
"	17778	"	"	11- 9	"	"
"	18156	"	"	11- 9	"	"
"	35691	"	"	11- 8	"	"
"	5744	"	"	11- 8	"	"
"	8744		Dickinson	1-21	Flour	Billings.
"	18229	Lehigh	Lehigh		Coal	Bismarck.
"	10159		Dickinson		Feed	Duluth.
"	10740	Lehigh	Lehigh	11-10	Coal	Dickinson.
Nov. 8th	18212	"	"	11-11	"	"
"	56198	Red Lodge	Red Lodge	12- 3	"	Laurel.
"	36199		Dickinson	11-11	Flour	Livingston.
"	3170	Lehigh	Lehigh	11-15	Coal	Dickinson.
"	17115	"	"	11-14	"	"
"	5766	"	"	11-12	"	"
"	3846	"	"	11-15	"	"
"	5529	"	"	11-12	"	"
"	3468		Dickinson	11- 8	"	Bismarck.
"	5497	Lehigh	Lehigh	11- 9	"	Dickinson.
"	3073	"	"	11-10	"	"

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
Nov. 12th	17778	Red Lodge	Red Lodge	11-20	Oats	Glendive.
"	3073	Lehigh	Lehigh	11-17	Coal	Dickinson.
"	10581	"	"	11-14	"	"
"	18143	"	"	11-14	"	"
"	3818	Red Lodge	Red Lodge	11-20	"	Mandan.
"	3358		Dickinson	11-15	Scrap	Brainerd
"	5576	Bridger	Bridger	12-14	Coal	Marysville.
"	5895	Red Lodge	Red Lodge	11-20	"	Joliet, Mont.
"	35200	Lehigh	Lehigh	11-22	"	Dickinson.
"	63283		Dickinson	11-24	Cinder	Beach.
"	202319	Red Lodge	Red Lodge	11-30	Coal	Custer.
"	2059		Dickinson	11-15	Flour	Duluth.
"	30216		"	11-15	Coal	Medina.
"	11313	Lehigh	Lehigh	12- 1	"	Dickinson.
"	3169	"	"	11-21	"	"
"	11585	"	"	11-14	"	"
Nov. 14th	3013	Red Lodge	Red Lodge	11-21	"	Glendive.
"	10740	Lehigh	Lehigh	11-15	"	Dickinson.
"	11127	Red Lodge	Red Lodge	11-20	Mdse	Glendive.
"	11272	"	"	11-20	Coal	Miles City.
"	5744	"	"		"	Glenullen.
"	10461	"	"	11-20	"	Mandan.
Nov. 15th	35660	Bridger	Bridger	11-25	"	Marysville.
"	5766	Red Lodge	Red Lodge	11-20	"	Custer.
"	35200	Lehigh	Lehigh	11-22	"	Dickinson.
"	18212	Red Lodge	Red Lodge	11-25	Lumber	Roberts.
"	10943	"	"	11-20	Coal	Dickinson.
"	5895	"	"	11-20	"	Mission.
"	30053	Lehigh	Lehigh	11-23	"	Dickinson.
"	5700	Red Lodge	Red Lodge	11-20	Mdse	Glendive.
"	3862	Lehigh	Lehigh	11-30	Coal	Dickinson.
"	11557		Dickinson	11-18	Flour	Beach.
"	5589	Red Lodge	Red Lodge	11-20	Coal	Custer.
Nov. 18th	57843	Wrong Number.				
"	11585	Zenith	Zenith	12- 6	"	Dickinson.
"	17325	Lehigh	Lehigh	11-19	"	Taylor.
"	28814	"	"	12- 2	"	Dickinson.
"	18143	"	"	11-21	"	"
"	13639	"	"	11-21	"	"
"	18772	"	"	12 -2	"	"
"	3846	"	"	12- 2	"	"
"	10581	"	"	11-21	"	"
"	29551	Red Lodge	Red Lodge	12-23	"	Livingston.
Nov. 21st	13724	Lehigh	Lehigh	12- 9	"	Dickinson.
"	5212	"	"	11-30	"	"
"	33792	"	"	11-24	"	"
"	18229	"	Dickinson	11-29	"	Bismarck.
"	3170	Lehigh	Lehigh	11-23	"	Dickinson.
"	3231	"	"	11-24	"	"
"	8269	"	"	12- 8	"	"
"	17620	"	"	11-24	"	"

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
Nov. 26th	18143	Lehigh	Lehigh	12- 2	Coal	Dickinson.
"	30294		"	12- 8	"	"
"	17115		"	12- 1	"	"
"	3392	Lehigh	"	11-30	"	"
"	37148		Dickinson	12- 2	Flour	Beach.
"	26053		"	11-29	Wheat	Minneapolis.
"	30103	Lehigh	Lehigh	11-29	Coal	Dickinson.
"	5490	"	"	11-28	"	"
"	17979	"	"	11-28	"	"
"	26857	"	Dickinson	12- 1	Flour	Tacoma.
"	4812	"	Lehigh	12- 2	Coal	Dickinson.
"	202195		Zenith	11-26	"	Walum.
"	17614	Lehigh	Lehigh	11-30	"	Dickinson.
"	18448	"	"	11-26	"	"
"	17960	"	"	11-29	"	"
"	4831	"	"	11-30	"	"
"	7940	"	"	11-30	"	"
"	3129	"	"	12-14	"	"
"	3699		Dickinson	11-30	"	Mandan.
"	5477		"	11-26	Brick	Miles City.
"	17695		"	11-28	Coal	Mandan.
"	7940	Lehigh	Lehigh	11-30	"	Dickinson.
"	2776	"	"	11-30	"	"
"	38880		Dickinson	12- 2	Brick	Red Lodge.
"	10581	Lehigh	Lehigh	11-30	Coal	Dickinson.
"	8971	"	"	12-14	"	"

NORTHERN PACIFIC RAILWAY COMPANY

OFFICE OF CAR ACCOUNTANT

Statement of cars billed from Lehigh, N. D., with coal for Dickinson, December, 1910.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
Dec. 5th	4034	Zenith	Zenith	12- 6	Coal	Dickinson.
"	11585	"	"	12-11	"	"
"	201074					
"	5212	Zenith	Zenith	12-10	Coal	Dickinson.
"	47280		Dickinson	12- 9	Feed	Minn. Transfer.
"	11313	Lehigh	Lehigh	12- 9	Coal	Dickinson.
"	17979	"	"	12-17	"	"
"	32819		Dickinson	12-30	Co. Ice	Sedalia.
"	3392	Lehigh	Lehigh	12- 7	Coal	Dickinson.
"	2776	"	"	12- 6	"	"
"	30206	"	"	12- 6	"	"
"	3130	"	"	12- 7	"	Mandan.
"	33792	"	"	12-16	"	Dickinson.
"	50843		Dickinson	12-13	Cinders	Beach.
"	17960	Lehigh	Lehigh	12- 7	Coal	Dickinson.
"	10743	Zenith	Zenith	12-11	"	"
"	35251	"	"	12- 8	"	Belfield.
"	35200	Lehigh	Lehigh	12-10	"	Dickinson.
"	6069	"	"	12-13	"	"
"	35691	"	"	12-10	"	"
"	10618	"	"	12- 7	"	"
"	10142	"	"	12- 7	"	"
"	18448	"	"	12-23	"	"
"	33361		Dickinson	12- 4	Feed	Duluth.
"	4921	Lehigh	Lehigh	12- 8	Coal	Dickinson.
"	11400	"	"	12- 8	"	Mandan.
"	18075	"	"	12-17	"	Dickinson.
"	30103	"	"	12- 9	Wheat	Minn. Transfer.
"	8337	"	"	12- 6	Coal	Dickinson.
"	17115	"	"	1- 3	"	"
"	17614	"	"	12- 8	"	"
Dec. 12th	10142		Dickinson	12-16	Hay	Medora.
"	18772	Burke	Burke	12-28	Ore	Silver Bow.
"	17979	Lehigh	Lehigh	12-17	Coal	Dickinson.
"	44582		Dickinson	12-16	Flour	Minn. Transfer.
"	17889	Lehigh	Lehigh	12-17	Coal	Dickinson.
"	28814	Bridger	Bridger	1- 2	"	Butte
"	30176	Lehigh	Lehigh	12-17	"	Dickinson.
"	10618	"	"	1- 6	"	"
"	3862	"	"	12-28	"	"
"	8337	Zenith	Zenith	12-17	"	"
"	4306	Lehigh	Lehigh	12-16	"	"
"	6069	"	"	12-17	"	"
"	35200		Dickinson	12-25	Flour	Missoula.
"	4831	Red Lodge	Red Lodge	12-21	Coal	Glenullen.
"	13550		Dickinson	12-21	Hay	Minneapolis.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
Dec. 12th	10339	Laurel	Total wreck at	Laurel Dec. 30th.		
"	201094	Bridger	Bridger	12-26	Coal	Butte.
"	3846	Red Lodge	Red Lodge	5- 2	"	Beach.
"	17712	Lehigh	Lehigh	12-30	"	Dickinson.
"	43139	"	"	1-26	"	"
"	37173		Dickinson	12-13	Horses	Valley City.
"	44596		"	12-18	Flour	Mullan.
"	4812	Lehigh	Lehigh	12-17	Coal	Dickinson.
"	33792	"	"	12-16	"	"
"	3392	Red Lodge	Red Lodge	12-25	"	Forsythe.
"	8269		Dickinson	12-19	Brick	Grand Forks.
"	3136	Bridger	Bridger	12-27	Coal	Butte.
"	3036		Dickinson	12-22	Co. Mtl	Glendive.
"	4398	Red Lodge	Red Lodge	12-30	Coal	Beach.
"	26860		Dickinson	12-23	Flour	Taylor.
"	18566	Red Lodge	Red Lodge	1- 5	Co. Coal	Beach.
"	2038	Bridger	Bridger	1- 3	Coal	Billings.
"	5212	Red Lodge	Red Lodge	1- 5	"	Beach.
"	9970	Bridger	Bridger	1- 2	"	G. N. Jct.
"	4468	Lehigh	Lehigh	1- 3	"	Dickinson.
"	28814	Bridger	Bridger	1- 2		Butte.
"	5067	"	"	1- 2	"	Glendive.
"	30296	Red Lodge	Red Lodge	12-28	"	Livingston.
"	35200		Dickinson	12-25	Flour	Missoula.
"	11313	Red Lodge	Red Lodge	1-26	Coal	Glendive.
"	17626		Dickinson	12-30	Mdse	So. Heart.
"	4306	Lehigh	Lehigh	1- 3	Coal	Dickinson.
"	18170	Wrong Number.				
"	33792	Red Lodge	Red Lodge	1- 3	"	Grey Cliff.
"	17889	"	"	1- 1	"	Dickinson.
"	10417	Lehigh	Lehigh	12-31	"	"
"	17979	"	"	12-28	"	"
"	18075	Ulmer	Ulmer	1-13	Ice	Fort Keogh.
"	30176		Dickinson	12-31	Feed	Minn. Transfer.

NORTHERN PACIFIC RAILWAY COMPANY.

OFFICE OF CAR ACCOUNTANT.

Statement of cars billed from Lehigh, N. D., with coal for Dickinson, January, 1911.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
Jan. 3rd	17979	Red Lodge	Red Lodge	1-13	Coal	Forsythe.
"	*8971	Zenith	Zenith	9-20	"	Dickinson.
"	3129	Lehigh	Lehigh	1-17	"	Mandan.
"	3862	"	"	1-21	"	Dickinson.
"	34888	Bridger	Bridger	1-12	"	Butte.
"	4709	Lehigh	Lehigh	1-15	"	Dickinson.
"	17110	"	"	1-26	"	"
"	18518	"	"	1-15	"	"
"	47047	"	Dickinson	1-11	"	Jessie.
"	18448	Lehigh	Lehigh	1- 6	"	Bismarck.
"	35006		Dickinson	1- 8	Flour	Glendive.
"	17712	Red Lodge	Red Lodge	1- 9	Coal	Miles City.
"	47761		Dickinson	1-11	Feed	Duluth.
"	2083	Lehigh	Lehigh	1-19	Coal	Dickinson.
"	10417	"	"	1- 6	"	"
"	13317	"	"	1- 6	"	"
"	4921	"	"	1- 6	"	"
"	4449	"	"	1- 7	"	Richardton.
Jan. 4th	33851	Murn	Murn	1-21	Ice	Laurel.
"	8337		Dickinson	1-14	Brick	Billings.
"	2023	Ulmer	Ulmer	1-11	Ice	Laurel.
"	5477	Red Lodge	Red Lodge	1-13	Coal	Forsythe.
"	3147		Dickinson	1-25	"	Richardton.
"	17115	Zenith	Zenith	1-23	"	Mandan.
"	42589	Ulmer	Ulmer	1-19	Ice	Laurel.
"	26758	"	"	1-20	"	"
"	4038	Zenith	Zenith	1-11	Coal	Dickinson.
"	2313	Ulmer	Ulmer	1-13	Ice	Fort Keogh.
"	3501	"	"	1-21	"	Laurel.
"	4227	"	"	1-18	"	"
"	10898		Dickinson	1-15	Brick	Pembina.
Jan. 10th	4468	Zenith	Zenith	1-15	Coal	Glover.
"	35404		Dickinson	1-21	Flour	Butte.
"	10618	Red Lodge	Red Lodge	2- 3	Coal	Dickinson.
"	10221	Ulmer	Ulmer	2-10	Ice	Glendive.
"	3688	"	"	1-21	"	Laurel.
"	9250		Dickinson	1-19	Feed	Minn. Transfer.
"	2894	Zenith	Zenith	1-19	Coal	Dickinson.
"	18075	Ulmer	Ulmer	1-13	Ice	Fort Keogh.
"	4921	Lehigh	Lehigh	1-14	Coal	Dickinson.
Jan. 14th	4239	Zenith	Zenith	1-19	"	"
"	17606	Ulmer	Ulmer	2-11	Ice	Glendive.
"	4921	Zenith	Zenith	1-19	Coal	Dickinson.
"	10113	"	"	1-19	"	Tappen.
"	37297	"	"	2-12	"	Dickinson.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
Jan. 16th	47043	So. Heart	So. Heart	1-29	Wheat	Dickinson.
"	34780		Dickinson	1-31	Flour	Hamilton.
"	32482		"	1-30	"	Missoula.
"	4018	Zenith	Zenith	2- 1	Coal	Dickinson.
"	4034	Lehigh	Lehigh	1-21	"	"
Jan. 17th	4709	"	"	1-21	"	"
"	3862	"	"	1-21	"	"
"	11391	Red Lodge	Red Lodge	5-12	"	Beach.
Jan 20th	*11576	"	"	9- 8	"	Billings.
"	*18518	"	"	9- 8	"	"
"	11198	Zenith	Zenith	1-27	"	Mandan.
"	17785	"	"	2- 1	"	"
"	4432	"	"	1-27	"	Dickinson.
"	35977	"	Dickinson	1-28	Brick	Miles City.
"	17888	Lehigh	Lehigh	1-29	Coal	Dickinson.
"	10995	"	"	1-29	"	"
"	5638	Zenith	Zenith	1-27	"	"
"	4792	Ulmer	Ulmer	2- 2	Ice	Fort Keogh.
"	17988	"	"	2- 1	"	"
Jan. 21st	4084	Zenith	Zenith	1-30	Coal	Mapleton.
"	11227	"	"	2-21	"	Fargo.
"	4165	"	"	2- 1	"	"
"	3360	"	"	2- 1	"	La Moure.
"	2083	Ulmer	Ulmer	2- 2	Ice	Fort Keogh.
Jan. 24th	45014		Dickinson	2- 5	Flour	Seattle.
"	10052	Lehigh	Lehigh	2- 4	Coal	Mandan.
"	2712		Dickinson	1-29	Shingles	Minn. Transfer.
"	7040	Zenith	Zenith	2-18	Coal	Dickinson.
"	3862	"	"	2- 4	"	"
"	4709	"	"	2- 1	"	Fargo.
Jan. 26th	26477	Bridger	Bridger	2-10	"	Helena.
"	2329	Zenith	Zenith	2- 1	"	Dickinson.
"	17785	"	"	2- 1	"	Mandan.
"	17530		Dickinson	2- 2	Flour	Forsythe.
"	18089	Zenith	Zenith	2-14	Coal	Mandan.
Jan. 30th	46400	Homestake	Homestake	2- 9	"	Missoula.
"	42672	Florence	Florence	2-16	Hay	"
"	46440	Bridger	Bridger	2-11	Coal	Butte.
"	11333	Zenith	Zenith	2- 9	"	Sheldon.
"	17110	Red Lodge	Red Lodge	2- 3	"	Glendive.
"	44072		Dickinson	2- 4	Brick	Medora.
"	46243		"	2- 7	Flour	Tacoma.
"	43139		"	2- 6	Bran	New Salem.
Jan. 31st	10995	Zenith	Zenith	2-16	Coal	Belfield.
"	17888	"	"	2-17	"	Taylor.
"	5703	"	"	2-21	"	Fargo.

*8971 changed to 2121 at Dickinson April 10, 1911.
*11576 changed to 2138 at Dickinson April 8, 1911.
*18518 changed to 2218 at Dickinson April 8, 1911.

NORTHERN PACIFIC RAILWAY COMPANY.

OFFICE OF CAR ACCOUNTANT.

Statement of cars billed from Lehigh, N. D., with coal for Dickinson, February, 1911.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
Feb. 3rd	18592	Zenith	Zenith	2-17	Coal	Buchanan.
"	17488	"	"	3-16	"	Buffalo.
"	17963	"	"	2-14	"	Dickinson.
"	10745	Red Lodge	Red Lodge	9- 9	"	Billings.
"	3240	"	"	2-16	"	Glenullen.
"	37372	Sopenah	Sopenah	3- 3	Brick	Boyne.
"	13655	Heison	Heison	3-10	Ties	Battle Ground.
"	18232	Red Lodge	Red Lodge	2-18	Coal	Beach.
Feb. 7th	33868	"	"	2-22	"	Billings.
"	2541	"	"	2-14	Mdse	Glenwood.
"	3298	"	"	2-13	Co. Coal	Dickinson.
"	8615		Dickinson	2-12	Flour	Tacoma.
"	34411		"	2-10	"	Billings.
"	4237	Red Lodge	Red Lodge	2-14	Mdse	Glendive.
"	5849	"	"	5- 5	Coal	Forsythe.
"	5925	"	"	2-15	"	Glendive.
"	10045		Dickinson	2-15	Flax	Minneapolis.
"	36465	Tacoma	Tacoma	3-10	Lumber	Pasco.
"	42241	Blossburg	Blossburg	2-25	Ice	"
"	5362	Red Lodge	Red Lodge	2-18	Coal	Dickinson.
"	6829	"	"	2-15	"	"
"	5374	"	"	2-15	"	"
"	4495	"	"	9-30	"	"
Feb. 10th	24797		Dickinson	2-18	Shorts	Minn. Transfer.
"	10238	Lehigh	Lehigh	2-28	Coal	Dickinson.
"	5500		Dickinson	3-11	"	Mandan.
"	33186	Bridger	Bridger	3- 6	"	Billings.
"	11070	Livingston	Livingston	9-22	"	Mandan.
"	3448	Red Lodge	Red Lodge	2-27	"	Dickinson.
"	26636	Fromberg	Fromberg	3- 6	Wheat	Billings.
Feb. 15th	18953	Red Lodge	Red Lodge	3-13	Coal	Livingston.
"	37670		Dickinson	2-19	Feed	Minn.Transfer.
"	11003	Red Lodge	Red Lodge	2-22	Coal	Glendive.
Feb. 17th	7650		Dickinson	2-25	Brick	Taylor.
"	25531	Rathdrum	Rathdrum	3-20	Lumber	Billings.
"	18793	Medina	Medina	4-11	Sand	Belfield.
Feb. 18th	3147	Red Lodge	Red Lodge	4-15	Coal	Glendive.
"	5931	Changed to read 2055.				
"	2055	Lehigh	Lehigh	8 -8	"	Dickinson.
"	5234	Bridger	Bridger	9-27	"	Marysville.
"	4493		Dickinson	2-25	Brick	Lark.
"	33761	Red Lodge	Red Lodge	3- 1	Coal	Dickinson.
"	10267	Restenciled to read 2140.				
"	2140	Red Lodge	Red Lodge	8-18	"	Beach.
"	18481	Restenciled to read 2217.				
"	2217		Dickinson	8-22	Brick	Grand Forks.
Feb. 23rd	4493		"	2-25	"	Lark.
"	26051	Cook's Mine	Cook's Mine	3-16	Coal	Bozeman.
"	46525	Bridger	Bridger	3-12	"	Butte.
"	17884	Restenciled to read 2211.				
"	2211	Red Lodge	Red Lodge	10- 7	"	Glendive.
"	4539	"	"	10-11	"	Livingston.
"	32416	Bridger	Bridger	3- 8	"	Central Park.
Feb. 24th	35728	"	"	3- 7	"	Kendrick.
"	18785	Vollmer	Vollmer	4- 1	Hay	Olympia.
"	35099	Red Lodge	Red Lodge	3-20	Oats	Glendive.
"	35312	"	"	3-23	Coal	Livingston.
"	46855	Gem	Gem	4-17	Ore	Silver Bow.
"	34967	Athena	Athena	4- 5	Flour	Tacoma.
"	46053	Careywood	Careywood	3-23	Ties	Pullman.
"	34613	Elma	Elma	4-10	Mdse	Seattle.
Feb. 27th	37297	Maltby	Maltby	4- 4	Lumber	Pembina.
"	10716	Bridger	Bridger	9-27	Coal	Butte.
"	3536	Restenciled to read 2046.				
"	2046	Red Lodge	Red Lodge	9-29	"	Glendive.

NORTHERN PACIFIC RAILWAY COMPANY.

OFFICE OF CAR ACCOUNTANT.

Statement of cars billed from Lehigh, N. D., with coal for Dickinson, March, 1911.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
March 5th	18407	Lehigh	Lehigh	9- 7	Coal	Dickinson.*
"	3953	Red Lodge	Red Lodge	9-16	"	Forsythe.*
"	38374	Portland	Portland	4- 5	Mdse	Tacoma.
"	26839		Dickinson	3-11	Flour	Minn. Transfer.
"	35547	Trident	Trident	3-10	Cement	Wibaux.
"	10622	Sent. Butte	Sent. Butte	9- 9	Wheat	Minneapolis.
"	26105	Lehigh	Lehigh	3-20	Coal	Dickinson.
"	7908	"	"	8-28	"	"
"	27193		Dickinson	3-10	Flour	Tacoma.
March 6th	42719		"	3-16	Feed	Minn. Transfer.
"	25762		"	3-26	"	"
"	18875	Cocolalla	Cocolalla	4-11	Ice	Spokane.
"	28609	Mullan	Mullan	4- 4	Ore	Silver Bow.
"	37765	Tyler	Tyler	4-22	Hay	Pasco.
"	27855	Helena	Helena	4-12	Brick	Lombard.
"	36636	Red Lodge	Red Lodge	5-11	Coal	Livingston.
"	19050	Bridger	Bridger	4- 4	"	Butte.
March 10th	38635		Dickinson	4- 1	Flour	Yates.
"	46679	Creston	Creston	5-23	Oats	No. Yakima.
"	17759	Red Lodge	Red Lodge	9-16	Coal	Livingston.*
"	4125		Dickinson	3-21	Co. Material	Brainerd.
"	3625	Red Lodge	Red Lodge	9- 8	Co. Coal	Billings.
March 14th	25951		Dickinson	3-21	Feed	Minn. Transfer.
"	27296	Red Lodge	Red Lodge	3-31	Coal	Livingston.
March 17th	38392	Trident	Trident	3-27	Cement	Spokane.
"	33731	"	"	3-27	"	"
"	38809	Bismarck	Bismarck	5-20	Coal	Valley City.
"	33316	Bozeman	Bozeman	5- 1	Wheat	Seattle.
"	28560	Trident	Trident	3-27	Cement	Spokane.
March 23rd	43857	Beatrice	Beatrice	4-13	Wood	Kiona.
"	29498	Trident	Trident	6-17	Cement	Lombard.
"	26105	Bridger	Bridger	4-25	Coal	So. Heart.
"	28447	Spokane	Spokane	5-13	Feed	Oakesdale.
"	47020		Dickinson		Lumber	Zenith.

*18407 changed to N. P. 2209 at Dickinson.
*3953 changed to N. P. 2054 at Dickinson.
*17759 changed to N. P. 2230 at Dickinson.

NORTHERN PACIFIC RAILWAY COMPANY.

Office of Car Accountant.

Statement of cars billed from Lehigh, N. D., with coal for Dickinson, April, 1911.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
April 4th	47994	Red Lodge	Red Lodge	4-11	Coal	Livingston.
"	27303	"	"	5-19	"	Billings.
"	43782	"	"	4- 9	"	Laurel.
"	36347		Dickinson	4- 7	Brick	Pembina.
"	28125		"	3-31	"	Grand Forks.
"	41409	Bozeman	Bozeman	4-13	Mdse	Whitehall.
"	43377	Red Lodge	Red Lodge	4-11	Coal	Livingston.
April 7th	46795		Dickinson	4-11	Flour	Butte.
"	18667	Red Lodge	Red Lodge	4-24	Coal	Livingston.
"	36751	Lothrop	Lothrop	4-21	Lumber	Missoula.
"	24841		Dickinson	4-10	Brick	Grand Forks.
"	29368		"	4-13	Flour	Tacoma.
"	37000	Spokane	Spokane	4-28	Mdse	Granite.
"	42975	Seattle	Seattle	5-12	Brick	Centralia.
"	26640	Bridger	Bridger	4-29	Coal	Billings.
April 8th	36137	Kraft Spur	Kraft Spur	5-11	Shingles	Minn. Transfer.
"	39016		Dickinson	4-12	Flour	Wibaux.
"	41184	Seattle	Seattle	5-13	Mdse	Tacoma.
"	28355		Dickinson	4-19	Flour	"
April 10th	203209	Lehigh	Lehigh	9-12	Coal	Dickinson.
"	36589		Dickinson	4-13	Oats	Almont.
April 13th	34546		"	4-21	Flour	Butte.
"	45032		"	4-21	Feed	Duluth.
"	47082		"	4-16	Wheat	Tacoma.
"	34550		"	4-14	Flour	Minn. Transfer.
"	41140	Laurel	Laurel	4-19	Shingles	Billings.
"	41089	Eureka	Eureka	5-18	Wheat	Tacoma.
"	32972	Mullan	Mullan	5- 9	Ore	East Helena.
April 14th	35386	Sand Point	Sand Point	5- 2	Ties	Helena.
"	45546	Everett	Everett	5-12	Lumber	Mott.
"	36727	Red Lodge	Red Lodge	5- 7	Coal	Glendive.
"	24030	Kootenai	Kootenai	4-23	Ties	Pullman.
"	26200		Dickinson	4-21	Brick	Valley City.
April 18th	28753	Lehigh	Lehigh	4-26	Coal	Dickinson.
"	32588	Bozeman	Bozeman	5-12	Mdse	Whitehall.
"	41371	Wallace	Wallace	5-22	Ore	East Helena.
"	32900		Dickinson	4-22	Brick	Valley City.
"	24398		"	4-21	Flour	Tacoma.
April 19th	42951		"	4-22	Brick	Bismarck.
"	33932		"	4-22	"	Valley City.
"	44744		"	4-28	Feed	Minneapolis.
"	33734		"	4-28	"	Duluth.
April 26th	42674	Red Lodge	Red Lodge	5-15	Coal	Livingston.
"	38460	Helena	Helena	5-25	Mdse	Lombard.
"	35805	Hoquiam	Hoquiam	5-30	Lumber	Seattle.
"	24122	Lehigh	Lehigh	5-18	Coal	Dickinson.
"	44781		Dickinson	4-28	Feed	Duluth.
"	41219		"	5- 6	Brick	Grand Forks
"	35393	Seattle	Seattle	8- 1	Beer	Ravensdale.
"	26774		Dickinson	5- 5	Tank	Sent. Butte.
"	44302	Bridger	Bridger	5-25	Coal	Butte.
"	28184	Red Lodge	Red Lodge	5-12	"	Custer.
April 27th	7650	"	"	10-24	"	Laurel.

NORTHERN PACIFIC RAILWAY COMPANY.

OFFICE OF CAR ACCOUNTANT.

Statement of cars billed from Lehigh, N. D., with coal for Dickinson, May, 1911.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
May 6th	25163	Trident	Trident	6-14	Cement	Billings.
"	4101		Dickinson	5-22	Hand Cars	Beaver Hill.
"	11172		"	5-21	Co. Material	Glendive.
"	18318		"	5-17	Brick	Valley City.
May 9th	2984		"	5-18	"	Butte.
"	5635	Red Lodge	Red Lodge	9-15	Coal	Livingston.
May 12th	10771	Lehigh	Lehigh	9- 8	"	Dickinson.
"	3375		Dickinson	5-20	Clay	Pembina.
May 16th	36107	Seattle	Seattle	8-14	Pipe	Fremont.
"	47983		Dickinson	5-30	Flour	Duluth.
"	27036		"	5-30		Tacoma.
"	33182		"	5-21	Brick	Butte.
"	47275		"	5-21	"	"
"	10238		"	6 -6	"	Pembina.
"	11593		"	5-31	"	Linton.
"	13726	Lehigh	Lehigh	9- 8	Coal	Dickinson.
May 20th	10541	"	"	8-24	"	"
"	3074	Hebron	Hebron	8-24	Brick	Bismarck.
"	4573	Red Lodge	Red Lodge	10- 8	Coal	Livingston.
"	25842		Dickinson	5-31	Brick	Grand Forks.
"	44536		"	5-24	"	Linton.
May 26th	4487	Zenith	Zenith	6-24	Coal	Dickinson.
"	47673	Seattle	Seattle	6-26	Mdse	Renton.
"	4553	Lehigh	Lehigh	8-18	Coal	Dickinson.
"	2123	Zenith	Zenith	6- 3	"	"
"	18080	"	"	6-10	"	"
"	2223	"	"	6- 6	"	"

NORTHERN PACIFIC RAILWAY COMPANY.

OFFICE OF CAR ACCOUNTANT.

Statement of cars billed from Lehigh, N. D., with coal for Dickinson, June, 1911.

Date	Car No.	Empty To	Loaded At	Date	Contents	Destination
June 5th	10227	Lehigh	Lehigh	8- 1	Coal	Dickinson.
"	4921	Laurel	Laurel	9-24	Scrap	Brainerd.
"	7040		Dickinson	6- 9	Feed	Minneapolis.
"	11038		"	6-27	Flour	Glendive.
"	37557		"	6- 9	Brick	Valley City.
"	4421	Red Lodge	Red Lodge	9-22	Coal	Grey Cliff.
"	6736	Zenith	Zenith	6-26	"	Dickinson.
"	4494	"	"	6-24	"	"
"	33019	Trident	Trident	6-15	Cement	Spokane.
"	2463		Dickinson	8-10	Co. Material	Mandan.
June 10th	33070	Sand Point	Sand Point	7-17	Lumber	Edgeley.
"	2122	Lehigh	Lehigh	7- 8	Coal	Dickinson.
"	3844	"	"	7-25	"	"
"	5087		Dickinson	6-15	Scrap	Brainerd.
"	36493	Red Lodge	Red Lodge	6-30	Coal	Glendive.
"	34429	Bridger	Bridger	6-20	"	Marysville.
"	10635	Gladstone	Gladstone	9- 8	Sand	Livingston.
"	17422		Dickinson	6-17	Brick	Valley City.
"	48261		"	6-14	"	"
"	41117		"	6-17	"	Fallon.
June 13th	2140	Lehigh	Lehigh	7-11	Coal	Dickinson.
"	6135	Gladstone	Gladstone	9-11	Sand	Livingston.
"	33474		Dickinson	6-17	Brick	Glendive.
"	4673	Lehigh	Lehigh	6-17	Coal	Dickinson.
"	18076	"	"		"	"
"	36383	Red Lodge	Red Lodge	6-23	"	Butte.
June 15th	46538	"	Dickinson	7-13	Flour	Billings.
"	45424		"	7- 5	Brick	Belfield.
June 19th	37521	Trident	Trident	7-14	Cement	Helena.
June 24th	36204	Kooskia	Kooskia	7-17	Hay	Pasco.
"	34010	Reardon	Reardon	9-19	Flour	Sumner.
"	19162	Bridger	Bridger	7-11	Coal	Butte.
"	32450		Dickinson	6-29	Brick	Missoula.
"	38678		"	6-25	"	Bismarck.
"	42875		"	7- 4	"	"
"	26146	Wallace	Wallace	7-29	Ore	East Helena.
June 28th	33038	Red Lodge	Red Lodge	8-22	Coal	Butte.
"	17970	Zenith	Zenith	7-11	"	Dickinson.

849 cars Lehigh to Dickinson.
163 reloaded at Dickinson for Interstate.
106 reloaded at Dickinson for Intrastate.

269 or 31.7% reloaded for both.

EXHIBITS

NOT

SUITABLE

FOR

MICRO-

FILMING

PLAINTIFF'S EXHIBIT NO. 56.

OPERATING REVENUES—STATE OF NORTH DAKOTA.

[FOR COMPANIES MAKING OPERATING REPORTS.]

Account.	Intrastate Revenes	Interstate Revenues Assigned to State	Total Revenues
I. REVENUE FROM TRANSPORTATION:			
1. Freight Revenue	$ 287,015.84	$ 2,022,639.94	$ 2,309,655.78
2. Passenger Revenue	$ 512,508.04	$ 710,345.28	$ 1,222,853.32
3. Excess Baggage Revenue	9,938.26	5,922.40	15,860.66
4. Parlor and Chair Car Revenue	.....	.....	.....
5. Mail Revenue	138,014.08	9,315.41	147,329.49
6. Express Revenue	102,887.93	.....	102,887.93
7. Milk Revenue (on Passenger Trains)	.....	.....	.....
8. Other Passenger-Train Revenue	.....	.....	.....
Total Passenger Service Train Revenue (Accounts Nos. 2 to 8)	$ 763,348.31	$ 725,583.09	$ 1,488,931.40
9. Switching Revenue [See Instructions, page 44.]	$ 2,275.50	.....	$ 2,275.50
10. Special Service Train Revenue	158.00	$ 821.48	979.48
11. Miscellaneous Transportation Revenue	777.35	.....	777.35
Total Revenue from Transportation (Accounts Nos. 1 to 11)	$1,053,575.00	$ 2,749,044.51	$ 3,802,619.51
II. REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:			
12. Station and Train Privileges	$ 657.53	$ 4,735.85	$ 5,393.38
13. Parcel-Room Receipts	204.20	.....	204.20
14. Storage—Freight	215.83	.....	215.83
15. Storage—Baggage	390.76	.....	390.76
16. Car Service	4,894.00	.....	4,894.00
17. Telegraph and Telephone Service	21,586.65	.....	21,586.65
18. Rents of Buildings and Other Property	10,587.08	.....	10,587.08
19. Miscellaneous	1,628.60	.....	1,628.60
Total Revenue from Operations Other Than Transportation	$ 40,164.65	$ 4,735.85	$ 44,900.50
20. Joint Facilities Revenue—Dr	.....	.....	.....
21. Joint Facilities Revenue—Cr	.....	.....	.....
Total Operating Revenues—State	$1,093,739.65	$ 2,753,780.36	$ 3,847,520.01
Total Operating Revenues—Entire Line	* * *	* * *	$21,568,640.47

OPERATING EXPENSES—ENTIRE LINE AND STATE.

[FOR LARGE ROADS.]

Account.	Entire Line Amount.	STATE OF NORTH DAKOTA		
		Amount	Ratio to Total of General Account.	Ratio to Total Operating Expenses.
			Per cent.	*Per cent.*
I. MAINTENANCE OF WAY AND STRUCTURES:				
1. Superintendence	$ 70,947.04	$ 18,538.46	3.79	.74
2. Ballast	23,485.34	4,755.42	.97	.19
3. Ties	289,241.72	69,295.52	14.16	2.76
4. Rails	8,116.96	175.30	.04	.01
5. Other Track Material	78,762.76	7,806.86	1.59	.31
6. Roadway and Track	1,028,628.26	218,975.83	44.73	8.73
7. Removal of Snow, Sand and Ice	89,466.23	42,836.32	8.75	1.71
8. Tunnels	47.34	.....	.....	.....
9. Bridges, Trestles and Culverts	281,633.50	41,138.75	8.41	1.64
10. Over and Under Grade Crossings	120.77	18.61	.....	.....
11. Grade Crossings, Fences, Cattle Guards and Signs	38,723.10	7,255.72	1.48	.29
12. Snow and Sand Fences and Snowsheds	5,931.14	4,250.42	.87	.17
13. Signals and Interlocking Plants	8,700.06	1,065.22	.22	.04
14. Telegraph and Telephone Lines	41,028.02	10,710.50	2.19	.43
15. Electric Power Transmission	.....	.....	.....	.....
16. Buildings, Fixtures and Grounds	203,233.60	47,557.98	9.72	1.90
17. Docks and Wharves	47,106.83	.....	.....	.....
18. Railway Tools and Supplies	29,098.27	6,482.70	1.32	.26
19. Injuries to Persons	21,219.93	3,836.96	.78	.15
20. Stationery and Printing	1,877.19	472.72	.10	.02
21. Other Expenses	9,068.39	1,897.67	.39	.08
22. Maintaining Joint Tracks, Yards and Other Facilities—Dr	92,209.95	2,399.05	.49	.09
23. Maintaining Joint Tracks, Yards and Other Facilities—Cr	*9,037.14*	.....	.....	.....
Total Maintenance of Way and Structures	$ 2,359,609.26	$ 489,470.01	100.00	19.52
II. MAINTENANCE OF EQUIPMENT:				
24. Superintendence	$ 63,206.83	$ 11,008.50	2.08	.44
25. Steam Locomotives—Repairs	1,097,129.39	187,455.30	35.35	7.47
26. Steam Locomotives—Renewals	2,133.99	396.41	.07	.02
27. Steam Locomotives—Depreciation	112,570.68	23,045.26	4.35	.92
28. Electric Locomotives—Repairs	.....	.....	.....	.....
29. Electric Locomotives—Renewals	.....	.....	.....	.....
30. Electric Locomotives—Depreciation	.....	.....	.....	.....
31. Passenger Train Cars—Repairs	304,432.31	63,568.52	11.99	2.54
32. Passenger Train Cars—Renewals	6,806.85	2,654.66	.50	.11
33. Passenger Train Cars—Depreciation	27,371.83	7,196.15	1.36	.29
34. Freight Train Cars—Repairs	1,087,623.67	153,820.23	29.00	6.13
35. Freight Train Cars—Renewals	9,531.46	923.64	.17	.04
36. Freight Train Cars—Depreciation	278,257.28	45,631.68	8.61	1.82
37. Electric Equipment of Cars—Repairs	.....	.....	.....	.....
38. Electric Equipment of Cars—Renewals	.....	.....	.....	.....
39. Electric Equipment of Cars—Depreciation	.....	.....	.....	.....
40. Floating Equipment—Repairs	.....	.....	.....	.....
41. Floating Equipment—Renewals	.....	.....	.....	.....
42. Floating Equipment—Depreciation	.....	.....	.....	.....
43. Work Equipment—Repairs	55,288.72	13,860.36	2.61	.55
44. Work Equipment—Renewals	695.01	21.37	.....	.05
45. Work Equipment—Depreciation	8,113.90	1,203.51	.23	.05
46. Shop Machinery and Tools	73,347.30	14,800.89	2.79	.59
47. Power Plant Equipment	.....	.....	.....	.....
48. Injuries to Persons	12,760.30	2,233.37	.42	.09
49. Stationery and Printing	8,101.82	1,830.13	.35	.07
50. Other Expenses	364.65	.....	.....	.....
51. Maintaining Joint Equipment at Terminals—Dr	11,569.46	612.89	.12	.02
52. Maintaining Joint Equipment at Terminals—Cr	*121.55*	.....	.....	.....
Total Maintenance of Equipment	$ 3,159,183.89	$ 530,262.87	100.00	21.15

OPERATING EXPENSES—ENTIRE LINE AND STATE—Continued.

[FOR LARGE ROADS.]

Account.	Entire Line Amount.	STATE OF NORTH DAKOTA.		
		Amount	Ratio to Total of General Account.	Ratio to Total Operating Expenses.
			Per cent.	*Per cent.*
III. TRAFFIC EXPENSES:				
53. Superintendence	$ 111,600.96	$ 19,180.96	22.15	0.77
54. Outside Agencies	303,732.08	41,882.91	48.37	1.67
55. Advertising	61,738.28	11,556.74	13.35	.46
56. Traffic Associations	7,666.35	1,467.22	1.70	.06
57. Fast Freight Lines	6,311.39	1,898.53	2.19	.07
58. Industrial and Immigration Bureaus	13,507.80	3,119.33	3.60	.12
59. Stationery and Printing	38,873.42	7,474.08	8.63	.30
60. Other Expenses	32.90	6.74	.01	.....
Total Traffic Expenses	$ 543,463.18	$ 86,586.51	100.00	3.45
IV. TRANSPORTATION EXPENSES:				
61. Superintendence	$ 153,688.29	$ 30,193.53	2.31	1.20
62. Dispatching Trains	105,808.46	19,375.21	1.49	.77
63. Station Employees	1,002,358.65	157,376.99	12.07	6.27
64. Weighing and Car Service Associations	23,190.43	5,304.05	.41	.21
65. Coal and Ore Docks	68,576.22	.....	.....	.....
66. Station Supplies and Expenses	86,237.60	14,722.74	1.13	.59
67. Yardmasters and their Clerks	67,060.95	249.82	.02	.01
68. Yard Conductors and Brakemen	325,878.41	15,270.88	1.17	.61
69. Yard Switch and Signal Tenders	11,751.23	583.96	.04	.02
70. Yard Supplies and Expenses	2,098.88	72.54	.01	.....
71. Yard Enginemen	204,314.02	11,940.92	.92	.48
72. Enginehouse Expenses—Yard	66,404.92	2,634.77	.20	.11
73. Fuel for Yard Locomotives	236,975.84	11,979.34	.92	.48
74. Water for Yard Locomotives	11,799.16	167.29	.01	.01
75. Lubricants for Yard Locomotives	3,988.45	188.08	.01	.01
76. Other Supplies for Yard Locomotives	6,041.63	42.65	.....	.....
77. Operating Joint Yards and Terminals—Dr.	188,513.77	4,182.61	.32	.17
78. Operating Joint Yards and Terminals—Cr.	*16,610.46*	.....	.....	.....
79. Motormen	.....	.....	.....	.....
80. Road Enginemen	998,704.67	175,027.44	13.42	6.98
81. Enginehouse Expenses—Road	290,811.69	77,236.01	5.92	3.08
82. Fuel for Road Locomotives	1,935,069.89	324,474.30	24.88	12.93
83. Water for Road Locomotives	103,318.47	25,614.18	1.96	1.02
84. Lubricants for Road Locomotives	39,716.59	6,699.41	51	.27
85. Other Supplies for Road Locomotives	33,644.46	6,276.75	.48	.25
86. Operating Power Plants	.....	.....	.....	.....
87. Purchased Power	.....	.....	.....	.....
88. Road Trainmen	1,069,993.92	180,228.09	13.82	7.19
89. Train Supplies and Expenses	331,856.93	75,072.03	5.76	2.99
90. Interlockers and Block and Other Signals—Operation	21,576.32	3,563.02	.27	.14
91. Crossing Flagmen and Gatemen	22,899.49	1,652.00	.13	.07
92. Drawbridge Operation	4,990.84	.....	.....	.....
93. Clearing Wrecks	25,734.68	2,054.99	.16	.08
94. Telegraph and Telephone—Operation	25,186.32	7,476.34	.57	.30
95. Operating Floating Equipment	.....	.....	.....	.....
96. Express Service	.....	.....	.....	.....
97. Stationery and Printing	66,101.62	11,659.33	.89	.47
98. Other Expenses	15,250.47	3,771.81	.29	.15
99. Loss and Damage—Freight	218,145.13	53,613.45	4.11	2.14
100. Loss and Damage—Baggage	2,729.50	788.18	.06	.03
101. Damage to Property	84,274.41	10,135.84	.78	.40
102. Damage to Stock on Right of Way	33,295.50	14,362.49	1.10	.57
103. Injuries to Persons	228,575.06	50,796.77	3.90	2.03
104. Operating Joint Tracks and Facilities—Dr.	44,326.74	*157.32*	*.01*	*.01*
105. Operating Joint Tracks and Facilities—Cr.	*3,284.83*	*431.65*	*.03*	*.02*
Total Transportation Expenses	$ 8,140,994.32	$ 1,304,198.84	100.00	52.00

PLAINTIFF'S EXHIBIT No. 56-C.

OPERATING EXPENSES—ENTIRE LINE AND STATE—Concluded.

[FOR LARGE ROADS.]

Account.	Entire Line Amount.	STATE OF NORTH DAKOTA.		
		Amount.	Ratio to Total of General Account.	Ratio to Total Operating Expenses.
			Per cent.	*Per cent.*
V. GENERAL EXPENSES:				
106 Salaries and Expenses of General Officers	$ 109,233.21	$ 20,377.63	.....	0.81
107. Salaries and Expenses of Clerks and Attendants	179,241.74	33,701.23	.....	1.34
108. General Office Supplies and Expenses	24,593.32	3,011.45	.....	.12
109. Law Expenses	67,697.38	10,462.92	.....	.42
110. Insurance	58,295.95	19,286.78	.....	.77
111. Relief Department Expenses	.....	.....	.....	.....
112. Pensions	3,969.82	475.30	.....	.02
113. Stationery and Printing	28,336.84	5,431.11	.....	.22
114. Other Expenses	22,738.52	4,580.70	.....	.18
115. General Administration Joint Tracks, Yards and Terminals—Dr	2,522.08	123.30	.....	.....
116. General Administration Joint Tracks, Yards and Terminals—Cr	*69.25*	.....	.....	.....
Total General Expenses	$ 496,559.61	$ 97,450.42	.....	3.88
RECAPITULATION OF EXPENSES:				
I. Maintenance of Way and Structures	$ 2,359,609.26	$ 489,470.01	.....	19.52
II. Maintenance of Equipment	3,159,183.89	530,262.87	.....	21.15
III. Traffic Expenses	543,463.18	86,586.51	.....	3.45
IV. Transportation Expenses	8,140,994.32	1,304,198.84	.....	52.00
V. General Expenses	496,559.61	97,450.42	.....	3.88
Total Operating Expenses	$14,699,810.26	$ 2,507,968.65	.....	100.00
Ratio of Operating Expenses to Operating Revenues, per cent.	68.15	65.18	.....	.....

PLAINTIFF'S EXHIBIT No. 56-D.

TRAFFIC AND MILEAGE STATISTICS—STATE OF NORTH DAKOTA.

[FOR COMPANIES (OTHER THAN SWITCHING AND TERMINAL) MAKING OPERATING REPORTS.]

ITEM.	Column for Number Passengers, Tonnage, Etc.	Columns for Revenue and Rates.		
		Dollars.	Cents	Mills
PASSENGER TRAFFIC:				
1. Number of Passengers Carried Earning Revenue	645,191			
2. Number of Passengers Carried One Mile	57,194,472			
3. Number of Passengers Carried One Mile per Mile of Road	51,486			
4. Average Distance Carried* ... miles	88.65			
5. Total Passenger Revenue—Page 45	.....	$1,222,853	32	
6. Average Amount Received from each Passenger†	.....	1	89	534
7. Average Receipts per Passenger per Mile†	.....		02	138
8. Total Passenger Service Train Revenue—Page 45	.....	1,488,931	40	
9. Passenger Service Train Revenue per Mile of Road*	.....	1,340	32	
10. Passenger Service Train Revenue per Train-Mile†	.....	1	14	872
FREIGHT TRAFFIC:				
11. Number of Tons Carried of Freight Earning Revenue	1,362,509			
11a. Number of Tons Carried of Intrastate Freight Earning Revenue—Page 97A	329,870			
12. Number of Tons Carried One Mile	249,869,431			
12a. Number of Tons Carried One Mile (Intrastate)	21,053,240			
13. Number of Tons Carried One Mile per Mile of Road	224,929			
13a. Number of Tons Carried One Mile (Intrastate) per Mile of Road	18,952			
14. Average Distance Haul of One Ton* ... miles	183.39			
14a. Average Distance Haul of One Ton (Intrastate)* ... miles	63.82			
15. Total Freight Revenue—Page 45 (col. 4)	.....	2,309,655	78	
15a. Total Intrastate Freight Revenue—Page 45 (col. 2)	.....	287,015	84	
16. Average Amount Received for each Ton of Freight†	.....	1	69	515
16a. Average Amount Received for each Ton of Intrastate Freight†	.....		87	009
17. Average Receipts per Ton per Mile†	.....		00	924
17a. Average Receipts per Ton per Mile (Intrastate)†	.....		01	363
18. Freight Revenue per Mile of Road*	.....	2,079	12	
19. Freight Revenue per Train-Mile†	.....	2	37	195
TOTAL TRAFFIC:				
20. Operating Revenues—Page 45	.....	3,847,520	01	
21. Operating Revenues per Mile of Road*	.....	3,463	49	
22. Operating Revenues per Train-Mile†	.....	1	81	126
23. Operating Expenses—Page 65 (or 65A)	.....	2,507,968	65	
24. Operating Expenses per Mile of Road*	.....	2,257	64	
25. Operating Expenses per Train-Mile†	.....	1	18	065
26. Net Operating Revenue (or Deficit)—Page 39	.....	1,339,551	36	
27. Net Operating Revenue (or Deficit) per Mile of Road*	.....	1,205	85	
28. Average Number of Passengers per Car-Mile	13			
29. Average Number of Passengers per Train-Mile	44			
30. Average Number of Passenger Cars per Train-Mile*	5.00			
31. Average Number of Tons of Freight per Loaded Car-Mile*	14.36			
32. Average Number of Tons of Freight per Train Mile*	256.61			
33. Average Number of Freight Cars per Train-Mile*	26.26			
34. Average Number of Loaded Cars per Train-Mile*	17.88			
35. Average Number of Empty Cars per Train Mile*	7.53			
36. Average Mileage Operated During Year*	1,110.88			

*Two (2) decimal figures required.
†Five (5) decimal figures required.

PLAINTIFF'S EXHIBIT No. 56-E.

TRAFFIC AND MILEAGE STATISTICS—STATE OF NORTH DAKOTA—CONCLUDED.

[FOR COMPANIES (OTHER THAN SWITCHING AND TERMINAL) MAKING OPERATING REPORTS.]

Classification	Item.	Total.
LOCOMOTIVE MILEAGE:		
REVENUE SERVICE—		
37. Freight Locomotive-Miles	836,367	
38. Passenger Locomotive-Miles	1,150,684	
39. Mixed Locomotive-Miles	152,022	
40. Special Locomotive-Miles	6,483	
41. Switching Locomotive-Miles	80,579	
42. Total Revenue Locomotive Mileage	2,226,135	2,226,135
43. Nonrevenue Service Locomotive-Miles	38,811	38,811
CAR MILEAGE:		
REVENUE SERVICE—		
Freight Car-Miles—		
44. Loaded	17,406,067	
45. Empty	7,334,587	
46. Caboose	828,896	
47. Total Freight Car-Miles	25,569,550	25,569,550
Passenger Car-Miles—		
48. Passenger	2,521,164	
49. Sleeping, Parlor and Observation	1,880,687	
50. Other Passenger-Train Cars	2,077,663	
51. Total Passenger Car-Miles	6,479,514	6,479,514
Special Car-Miles—		
52. Freight—loaded	4,492	
53. Freight—empty	000	
54. Caboose	203	
55. Passenger	000	
56. Sleeping, Parlor and Observation	000	
57. Other Passenger-Train Cars	000	
58. Total Special Car-Miles	4,695	4,695
59. Total Revenue Car Mileage		32,053,759
60. Nonrevenue Service Car-Miles		281,643
TRAIN MILEAGE:		
REVENUE SERVICE—		
61. Freight Train-Miles	821,955	
62. Passenger Train-Miles	1,144,379	
63. Mixed Train-Miles	151,784	
64. Special Train-Miles	6,104	
65. Total Revenue Train Mileage	2,124,222	2,124,222
66. Nonrevenue Service Train-Miles	11,905	11,905

PLAINTIFF'S EXHIBIT No. 57.

OPERATING REVENUES—STATE OF NORTH DAKOTA.

[FOR COMPANIES MAKING OPERATING REPORTS.]

Account.	Intrastate Revenues.	Interstate Revenues Assigned to State.	Total Revenues.
I. REVENUE FROM TRANSPORTATION:			
1. Freight Revenue	$ 371,222.78		.....
2. Passenger Revenue	$1,054,505.40		.....
3. Excess Baggage Revenue	12,909.07		.....
4. Parlor and Chair Car Revenue	3,279.20		.....
5. Mail Revenue	153,805.93		.....
6. Express Revenue	62,016.64		.....
7. Milk Revenue (on Passenger Trains)	.....		.....
8. Other Passenger-Train Revenue	323.36		.....
Total Passenger Service Train Revenue (Accounts Nos. 2 to 8)	$1,286,839.60		.....
9. Switching Revenue [See Instructions, page 44]	3,880.67		.....
10. Special Service Train Revenue	230.00		.....
11. Miscellaneous Transportation Revenue	8,406.83	See note below.	.....
Total Revenue from Transportation (Accounts Nos. 1 to 11)	$1,670,579.88		.....
II. REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:			
12. Station and Train Privileges	$ 333.84		.....
13. Parcel-Room Receipts	.....		.....
14. Storage—Freight	2,069.20		.....
15. Storage—Baggage	2,600.86		.....
16. Car Service	7,040.00		.....
17. Telegraph and Telephone Service	.....		.....
18. Rents of Buildings and Other Property	638.46		.....
19. Miscellaneous	72.12		.....
Total Revenue from Operations Other Than Transportation	$ 12,610.24		.....
20. Joint Facilities Revenue—Dr	.....		.....
21. Joint Facilities Revenue—Cr	.....		.....
Total Operating Revenues—State	$1,683,190.12		.....
Total Operating Revenues—Entire Line	* * *	* * *	$61,214,298.52

NOTE.—The company has abandoned as impracticable and misleading the plan of making division of the revenues from Interstate traffic between the States through which the system is operated and cannot therefore give figures purporting to show revenue in North Dakota from such traffic.

The revenues derived from business local to the State of North Dakota are those shown above.

PLAINTIFF'S EXHIBIT No. 57-A.

OPERATING EXPENSES—ENTIRE LINE AND STATE.

[FOR LARGE ROADS.]

Account.	Entire Line Amount.	State of North Dakota.		
		Amount.	Ratio to Total of General Account.	Ratio to Total Operating Expenses.
			Per cent.	*Per cent.*
I. MAINTENANCE OF WAY AND STRUCTURES:				
1. Superintendence	$ 516,818.95	$ 92,448.73	6.81	1.69
2. Ballast	64,951.54	17,314.40	1.28	.32
3. Ties	1,450,218.81	200,333.32	14.76	3.67
4. Rails	224,379.32	46,433.78	3.42	.85
5. Other Track Material	381,944.83	24,606.25	1.81	.45
6. Roadway and Track	4,548,444.84	658,937.67	48.55	12.06
7. Removal of Snow, Sand and Ice	322,339.58	110,713.37	8.16	2.03
8. Tunnels	62,687.17	.....	.....	.....
9. Bridges, Trestles and Culverts	882,588.30	50,519.68	3.72	.92
10. Over and Under Grade Crossings	38,460.81	994.62	.07	.02
11. Grade Crossings, Fences, Cattle Guards and Signs	84,361.06	13,654.33	1.01	.25
12. Snow and Sand Fences and Snowsheds	70,992.39	21,303.02	1.57	.39
13. Signals and Interlocking Plants	45,201.48	2,640.31	.19	.05
14. Telegraph and Telephone Lines	92,104.20	16,229.13	1.20	.30
15. Electric Power Transmission	39,236.65	.....	.....	.....
16. Buildings, Fixtures and Grounds	490,691.31	70,953.93	5.23	1.30
17. Docks and Wharves	14,591.31	.....	.....	.....
18. Roadway Tools and Supplies	88,962.32	13,427.44	.99	.24
19. Injuries to Persons	69,792.64	10,324.44	.76	.19
20. Stationery and Printing	12,039.23	2,490.05	.18	.05
21. Other Expenses	12,858.68	205.00	.02	.....
22. Maintaining Joint Tracks, Yards and Other Facilities—Dr	186,700.34	4,047.89	.30	.07
23. Maintaining Joint Tracks, Yards and Other Facilities—Cr	*66,528.57*	*465.00*	*.03*	*.01*
Total Maintenance of Way and Structures	$ 9,633,837.19	$ 1,357,112.36	100.00	24.84
II. MAINTENANCE OF EQUIPMENT:				
24. Superintendence	$ 192,268.07	$ 32,226.38	2.69	0.59
25. Steam Locomotives—Repairs	2,647,746.89	393,287.78	32.81	7.20
26. Steam Locomotives—Renewals	36.23	13.01	.....	.....
27. Steam Locomotives—Depreciation	729,575.42	113,463.58	9.47	2.08
28. Electric Locomotives—Repairs	22,140.65	.....	.....	.....
29. Electric Locomotives—Renewals	.....	.....	.....	.....
30. Electric Locomotives—Depreciation	16,115.64	.....	.....	.....
31. Passenger Train Cars—Repairs	568,182.94	107,900.19	9.00	1.97
32. Passenger Train Cars—Renewals	17,724.42	419.66	.04	.01
33. Passenger Train Cars—Depreciation	162,307.44	31,220.65	2.60	.57
34. Freight Train Cars—Repairs	1,894,129.22	296,513.96	24.74	5.43
35. Freight Train Cars—Renewals	36,534.98	*706.17*	*.06*	*.01*
36. Freight Train Cars—Depreciation	1,013,406.18	160,906.43	13.42	2.94
37. Electric Equipment of Cars—Repairs	.....	.....	.....	.....
38. Electric Equipment of Cars—Renewals	.....	.....	.....	.....
39. Electric Equipment of Cars—Depreciation	.....	.....	.....	.....
40. Floating Equipment—Repairs	933.13	.....	.....	.....
41. Floating Equipment—Renewals	.....	.....	.....	.....
42. Floating Equipment—Depreciation	2,094.84	.....	.....	.....
43. Work Equipment—Repairs	143,817.04	22,921.64	1.91	.42
44. Work Equipment—Renewals	756.86	151.87	.01	.....
45. Work Equipment—Depreciation	48,640.89	10,057.55	.84	.18
46. Shop Machinery and Tools	124,392.18	23,472.90	1.96	.43
47. Power Plant Equipment	5,085.45	.....	.....	.....
48. Injuries to Persons	32,039.94	4,460.21	.37	.08
49. Stationery and Printing	9,458.91	1,633.91	.14	.03
50. Other Expenses	3,904.86	686.42	.06	.01
51. Maintaining Joint Equipment at Terminals—Dr	20,401.78	.....	.....	.....
52. Maintaining Joint Equipment at Terminals—Cr	*14,091.58*	.49	.....	.....
Total Maintenance of Equipment	$ 7,677,602.38	$ 1,198,630.46	100.00	21.93

OPERATING EXPENSES—ENTIRE LINE AND STATE—Continued.

[FOR LARGE ROADS.]

Account.	Entire Line Amount.	STATE OF NORTH DAKOTA.		
		Amount.	Ratio to Total of General Account.	Ratio to Total Operating Expenses.
			Per cent.	*Per cent.*
III. TRAFFIC EXPENSES:				
53. Superintendence	$ 169,124.92	$ 29,069.06	16.79	0.53
54. Outside Agencies	458,763.45	78,890.38	45.57	1.44
55. Advertising	197,098.98	33,883.54	19.57	.62
56. Traffic Associations	10,950.75	1,881.76	1.09	.03
57. Fast Freight Lines	.....	.....	.....	.....
58. Industrial and Immigration Bureaus	81,783.10	14,108.14	8.15	.26
59. Stationery and Printing	88,243.50	15,054.94	8.69	.28
60. Other Expenses	464.36	244.77	.14	.01
Total Traffic Expenses	$ 1,006,429.06	$ 173,132.59	100.00	3.17
IV. TRANSPORTATION EXPENSES:				
61. Superintendence	$ 410,322.15	$ 68,560.53	2.68	1.25
62. Dispatching Trains	200,348.18	29,585.52	1.16	.54
63. Station Employees	1,987,715.91	306,391.20	11.98	5.61
64. Weighing and Car Service Associations	62,790.03	7,817.52	.30	.14
65. Coal and Ore Docks	.....	.....	.....	.....
66. Station Supplies and Expenses	164,234	30,211.62	1.18	.55
67. Yardmasters and their Clerks	215,045.29	26,610.77	1.04	.49
68. Yard Conductors and Brakemen	609,464.47	30,744.24	1.20	.56
69. Yard Switch and Signal Tenders	43,330.17	2,088.45	.08	.04
70. Yard Supplies and Expenses	6,958.86	1,013.36	.04	.02
71. Yard Enginemen	392,236.00	21,475.25	.84	.39
72. Enginehouse Expenses—Yard	121,354.52	11,422.69	.45	.21
73. Fuel for Yard Locomotives	567,670.73	29,277.61	1.14	.54
74. Water for Yard Locomotives	20,642.88	1,162.35	.05	.02
75. Lubricants for Yard Locomotives	10,629.58	645.50	.03	.01
76. Other Supplies for Yard Locomotives	9,536.72	556.42	.02	.01
77. Operating Joint Yards and Terminals—Dr	266,997.71	.....	.....	.....
78. Operating Joint Yards and Terminals—Cr	*151,670.49*	*2,080.01*	*.08*	*.04*
79. Motormen	17,157.25	.....	.....	.....
80. Road Enginemen	2,285,927.08	354,323.31	13.85	6.49
81. Enginehouse Expenses—Road	542,817.75	107,357.40	4.20	1.97
82. Fuel for Road Locomotives	4,794,154.19	722,642.56	28.25	13.23
83. Water for Road Locomotives	202,921.44	50,777.08	1.98	.93
84. Lubricants for Road Locomotives	76,896.59	11,890.16	.46	.22
85. Other Supplies for Road Locomotives	65,038.73	10,484.88	.41	.19
86. Operating Power Plants	11,049.10	.....	.....	.....
87. Purchased Power	.....	.....	.....	.....
88. Road Trainmen	2,183,182.48	355,186.69	13.89	6.50
89. Train Supplies and Expenses	722,921.36	121,104.53	4.73	2.22
90. Interlockers and Block and Other Signals—Operation	84,565.35	3,503.30	.14	.06
91. Crossing Flagmen and Gatemen	25,179.53	2,695.26	.10	.05
92. Drawbridge Operation	8,854.73	181.49	.01	.....
93. Clearing Wrecks	92,503.47	4,844.31	.19	.09
94. Telegraph and Telephone—Operation	217,758.95	28,305.39	1.11	.52
95. Operating Floating Equipment	16,531.00	.....	.....	.....
96. Express Service	.....	.....	.....	.....
97. Stationery and Printing	89,097.77	15,268.32	.60	.28
98. Other Expenses	71,262.86	10,727.18	.42	.20
99. Loss and Damage—Freight	591,719.64	117,558.30	4.60	2.15
100. Loss and Damage—Baggage	10,863.28	973.09	.04	.02
101. Damage to Property	171,605.04	17,708.57	.69	.32
102. Damage to Stock on Right of Way	134,213.88	16,548.63	.65	.30
103. Injuries to Persons	633,309.09	39,329.35	1.54	.72
104. Operating Joint Tracks and Facilities—Dr	68,170.22	679.33	.03	.01
105. Operating Joint Tracks and Facilities—Cr	*26,595.40*	*2.16*	.....	.....
Total Transportation Expenses	$18,028,712.40	$ 2,557,569.99	100.00	46.81

PLAINTIFF'S EXHIBIT NO. 57-C.

OPERATING EXPENSES—ENTIRE LINE AND STATE—Concluded.

[FOR LARGE ROADS.]

Account.	Entire Line Amount.	STATE OF NORTH DAKOTA.		
		Amount.	Ratio to Total of General Account.	Ratio to Total Operating Expenses.
			Per cent.	*Per cent.*
V. GENERAL EXPENSES:				
106. Salaries and Expenses of General Officers	$ 169,666.26	$ 28,441.59	16.02	0.52
107. Salaries and Expenses of Clerks and Attendants	370,722.12	63,350.17	35.68	1.16
108. General Office Supplies and Expenses	27,401.77	4,712.70	2.65	.09
109. Law Expenses	205,669.73	25,425.80	14.32	.47
110. Insurance	247,474.07	38,038.73	21.42	.70
111. Relief Department Expenses	.....	.....	.....	.....
112. Pensions	1,229.10	212.65	.12	.....
113. Stationery and Printing	36,682.61	6,306.08	3.55	.11
114. Other Expenses	137,249.54	11,083.28	6.24	.20
115. General Administration Joint Tracks, Yards and Terminals—Dr	10,461.93	.....	.....	.....
116. General Administration Joint Tracks, Yards and Terminals—Cr	*2,208.77*	.....	.....	.....
Total General Expenses	$ 1,204,348.36	$ 177,571.00	100.00	3.25
RECAPITULATION OF EXPENSES:				
I. Maintenance of Way and Structures	$ 9,633,837.19	$ 1,357,112.36	.....	24.84
II. Maintenance of Equipment	7,677,602.38	1,198,630.46	.....	21.93
III. Traffic Expenses	1,006,429.06	173,132.59	.....	3.17
IV. Transportation Expenses	18,028,712.40	2,557,569.99	.....	46.81
V. General Expenses	1,204,348.36	177,571.00	.....	3.25
Total Operating Expenses	$37,550,929.39	$ 5,464,016.40	.....	100.00
Ratio of Operating Expenses to Operating Revenues, per cent.	61.34	.....	.....	.....

PLAINTIFF'S EXHIBIT No. 57-D.

TRAFFIC AND MILEAGE STATISTICS—STATE OF NORTH DAKOTA.

[FOR COMPANIES (OTHER THAN SWITCHING AND TERMINAL) MAKING OPERATING REPORTS.]

ITEMS		Column for Number Passengers, Tonnage, etc.	Column for Revenue and Rates		
			Dollars	Cents	Mills
PASSENGER TRAFFIC:					
1. Number of Passengers Carried Earning Revenue	Intrastate	1,065,292			
2. Number of Passengers Carried One Mile	"	43,182,213			
3. Number of Passengers Carried One Mile per Mile of Road	"	27,617			
4. Average Distance Carried*	" Miles	40.54			
5. Total Passenger Revenue—Page 45	"	.....	1,054,505	40	
6. Average Amount Received from each Passenger†	"	.....		98	987
7. Average Receipts per Passenger per Mile†	"	.....		2	442
8. Total Passenger Service Train Revenue—Page 45	"	.....	1,286,839	60	
9. Passenger Service Train Revenue per Mile of Road*		.....	823	00	
10. Passenger Service Train Revenue per Train-Mile†		.....		57	652
FREIGHT TRAFFIC:					
11. Number of Tons Carried of Freight Earning Revenue		.....			
11a. Number of Tons Carried of Intrastate Freight Earning Revenue		174,944			
12. Number of Tons Carried One Mile		.....			
12a. Number of Tons Carried One Mile (Intrastate)		12,851,634			
13. Number of Tons Carried One Mile per Mile of Road		8,219			
13a. Number of Tons Carried One Mile (Intrastate) per Mile of Road		.....			
14. Average Distance Haul of One Ton*	miles	.....			
14a. Average Distance Haul of One Ton (Intrastate)*	miles	73.46			
15. Total Freight Revenue—Page 45 (col. 4)		.....			
15a. Total Intrastate Freight Revenue—Page 45 (col. 2)		.....	371,222	78	
16. Average Amount Received for each Ton of Freight†		.....			
16a. Average Amount Received for each Ton of Intrastate Freight†		.....		2 12	195
17. Average Receipts per Ton per Mile†		.....			
17a. Average Receipts per Ton per Mile (Intrastate)†		.....		2	889
18. Freight Revenue per Mile of Road*	Intrastate	.....	237	42	
19. Freight Revenue per Train-Mile†	"	.....		20	718
TOTAL TRAFFIC:					
20. Operating Revenues—Page 45		Intrastate	1,683,190	12	
21. Operating Revenues per Mile of Road*		"	1,076	49	
22. Operating Revenues per Train-Mile†		"		44	821
23. Operating Expenses—Page 65 (or 65A)		.....	5,464,016	40	
24. Operating Expenses per Mile of Road*		.....	3,494	53	
25. Operating Expenses per Train-Mile†		.....			
26. Net Operating Revenue (or Deficit)—Page 39		.....			
27. Net Operating Revenue (or Deficit) per Mile of Road*		.....			
28. Average Number of Passengers per Car-Mile		.....			
29. Average Number of Passengers per Train-Mile		.....			
30. Average Number of Passenger Cars per Train-Mile*		5.75			
31. Average Number of Tons of Freight per Loaded Car-Mile*		.....			
32. Average Number of Tons of Freight per Tran-Mile*		.....			
33. Average Number of Freight Cars per Train-Mile*		32.89			
34. Average Number of Loaded Cars per Train-Mile*		26.38			
35. Average Number of Empty Cars per Train-Mile*		5.64			
36. Average Mileage Operated During Year*		1,563.59			

*Two (2) decimal figures required. †Five (5) decimal figures required.

PLAINTIFF'S EXHIBIT NO. 57-E.

TRAFFIC AND MILEAGE STATISTICS—STATE OF NORTH DAKOTA—CONCLUDED.

[FOR COMPANIES (OTHER THAN SWITCHING AND TERMINAL) MAKING OPERATING REPORTS.]

Classification.	Item	Total
LOCOMOTIVE MILEAGE:		
REVENUE SERVICE—		
37. Freight Locomotive-Miles	1,571,277	
38. Passenger Locomotive-Miles	1,987,149	
39. Mixed Locomotive-Miles	272,591	
40. Special Locomotive-Miles	2,464	
41. Switching Locomotive-Miles	320,399	
42. Total Revenue Locomotive Mileage		4,153,880
43. Nonrevenue Service Locomotive-Miles		117,019
CAR MILEAGE:		
REVENUE SERVICE—		
Freight Car-Miles—		
44. Loaded	47,268,314	
45. Empty	10,104,340	
46. Caboose	1,555,298	
47. Total Freight Car-Miles		58,927,952
Passenger Car-Miles—		
48. Passenger	4,275,854	
49. Sleeping, Parlor and Observation	2,969,322	
50. Other Passenger-Train Cars	5,580,877	
51. Total Passenger Car-Miles		12,826,053
Special Car-Miles—		
52. Freight—Loaded	36,277	
53. Freight—Empty		
54. Caboose	2,417	
55. Passenger	711	
56. Sleeping, Parlor and Observation	9,979	
57. Other Passenger-Train Cars	725	
58. Total Special Car-Miles		50,109
59. Total Revenue Car Mileage		71,804,114
60. Nonrevenue Service Car-Miles		1,133,697
TRAIN MILEAGE:		
REVENUE—		
61. Freight Train-Miles	1,520,941	
62. Passenger Train-Miles	1,961,241	
63. Mixed Train-Miles	270,857	
64. Special Train-Miles	2,337	
65. Total Revenue Train Mileage		3,755,376
66. Nonrevenue Service Train-Miles		111,624

PLAINTIFF'S EXHIBIT No. 58.

OPERATING REVENUES—STATE OF NORTH DAKOTA.

[FOR COMPANIES MAKING OPERATING REPORTS.]

Account.	Intrastate Revenues.	Interstate Revenues Assigned to State.	Total Revenues.
I. REVENUE FROM TRANSPORTATION:			
1. Freight Revenue	$ 430,546.85	$ 5,937,730.82	$ 6,368,277.67
2. Passenger Revenue	$ 909,827.45	$ 1,683,302.10	$ 2,593,129.55
3. Excess Baggage Revenue	12,565.14	23,335.27	35,900.41
4. Parlor and Chair Car Revenue	.....	.....	.....
5. Mail Revenue *	193,988.52	.....	193,988.52
6. Express Revenue	43,349.79	181,855.14	225,204.93
7. Milk Revenue (on Passenger Trains)	.....	.....	.....
8. Other Passenger-Train Revenue	486.99	2,512.05	2,999.04
Total Passenger Service Train Revenue (Accounts Nos. 2 to 8)	$1,160,217.89	$ 1,891,004.56	$ 3,051,222.45
9. Switching Revenue [See Instructions, page 44.]	$ 13,699.16	$ 3.00	$ 13,702.16
10. Special Service Train Revenue	396.75	6,243.91	6,640.66
11. Miscellaneous Transportation Revenue	13,981.74	301.93	14,283.67
Total Revenue from Transportation (Accounts Nos. 1 to 11)	$1,618,842.39	$ 7,835,284.22	$ 9,454,126.61
II. REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:			
12. Station and Train Privileges *	.....	.....	.....
13. Parcel-Room Receipts	.....	.....	.....
14. Storage—Freight *	$ 1,158.40	.....	$ 1,158.40
15. Storage—Baggage *	2,526.72	.....	2,526.72
16. Car Service *	10,123.00	.....	10,123.00
17. Telegraph and Telephone Service *	16,115.88	.....	16,115.88
18. Rents of Buildings and Other Property *	29,092.82	.....	29,092.82
19. Miscellaneous *	1,925.12	$ 147.89	2,073.01
Total Revenue from Operations Other Than Transportation	$ 60,941.94	$ 147.89	$ 61,089.83
20. Joint Facilities Revenue—Dr	.....	.....	.....
21. Joint Facilities Revenue—Cr	.....	.....	.....
Total Operating Revenues—State	$1,679,784.33	$ 7,835,432.11	$ 9,515,216.44
Total Operating Revenues—Entire Line	* * *	* * *	$64,912,831.89

The items marked * are shown as "Intrastate," although they pertain to both Interstate and Intrastate business, because no definite rule for their division has been promulgated, and we know of no practicable method to accurately determine such division.

OPERATING EXPENSES—ENTIRE LINE AND STATE.

[FOR LARGE ROADS.]

Account.	Entire Line Amount.	State of North Dakota.		
		Amount.	Ratio to Total of General Account.	Ratio to Total Operation Expenses.
			Per cent.	*Per cent.*
I. MAINTENANCE OF WAY AND STRUCTURES:				
1. Superintendence	$ 449,093.25	$ 76,302.86	7.43	1.47
2. Ballast	164,261.92	21,610.14	2.10	.42
3. Ties	1,484,018.56	204,119.20	19.87	3.93
4. Rails	208,309.12	22,684.95	2.21	.44
5. Other Track Material	266,347.45	24,972.21	2.43	.48
6. Roadway and Track	3,830,336.41	453,675.79	44.16	8.74
7. Removal of Snow, Sand and Ice	133,719.63	32,238.87	3.14	.62
8. Tunnels	27,299.42	.....	.....	.....
9. Bridges, Trestles and Culverts	544,648.18	26,439.23	2.57	.51
10. Over and Under Grade Crossings	28,003.38	236.48	.02	.....
11. Grade Crossings, Fences, Cattle Guards and Signs	79,308.11	8,759.91	.85	.17
12. Snow and Sand Fences and Snowsheds	25,991.96	15,125.18	1.47	.29
13. Signals and Interlocking Plants	66,294.15	4,278.54	.42	.08
14. Telegraph and Telephone Lines	129,467.44	25,670.55	2.50	.49
15. Electric Power Transmission	.....	.....	.....	.....
16. Buildings, Fixtures and Grounds	550,023.24	92,419.12	9.00	1.78
17. Docks and Wharves	40,684.32	.....	.....	.....
18. Roadway Tools and Supplies	85,578.94	14,238.42	1.39	.27
19. Injuries to Persons	65,424.35	6,080.96	.59	.12
20. Stationery and Printing	7,975.08	1,125.63	.11	.02
21. Other Expenses	938.11	.....	.....	.....
22. Maintaining Joint Tracks, Yards and Other Facilities—Dr	248,669.63	582.22	.06	.01
23. Maintaining Joint Tracks, Yards and Other Facilities—Cr	*370,930.18*	*3,244.16*	*.32*	*.06*
Total Maintenance of Way and Structures	$ 8,065,462.47	$ 1,027,316.10	100.00	19.78
II. MAINTENANCE OF EQUIPMENT:				
24. Superintendence	$ 193,897.95	$ 31,777.60	2.72	0.61
25. Steam Locomotives—Repairs	2,290,813.27	347,218.56	29.74	6.69
26. Steam Locomotives—Renewals	*3,297.49*	*501.64*	*.04*	*.01*
27. Steam Locomotives—Depreciation	784,138.20	119,846.54	10.27	2.31
28. Electric Locomotives—Repairs	.....	.....	.....	.....
29. Electric Locomotives—Renewals	.....	.....	.....	.....
30. Electric Locomotives—Depreciation	.....	.....	.....	.....
31. Passenger Train Cars—Repairs	590,691.21	89,633.58	7.68	1.73
32. Passenger Train Cars—Renewals	3,386.65	103.38	.01	.....
33. Passenger Train Cars—Depreciation	190,345.25	29,398.30	2.52	.57
34. Freight Train Cars—Repairs	2,353,839.74	341,028.50	29.22	6.57
35. Freight Train Cars—Renewals	52,114.81	1,614.95	.14	.03
36. Freight Train Cars—Depreciation	1,100,758.68	161,469.60	13.83	3.11
37. Electric Equipment of Cars—Repairs	.....	.....	.....	.....
38. Electric Equipment of Cars—Renewals	.....	.....	.....	.....
39. Electric Equipment of Cars—Depreciation	.....	.....	.....	.....
40. Floating Equipment—Repairs	.....	.....	.....	.....
41. Floating Equipment—Renewals	.....	.....	.....	.....
42. Floating Equipment—Depreciation	5,043.36	.....	.....	.....
43. Work Equipment—Repairs	149,489.61	17,458.88	1.50	.34
44. Work Equipment—Renewals	9,113.41	1,658.03	.14	.03
45. Work Equipment—Depreciation	41,742.08	7,634.00	.65	.15
46. Shop Machinery and Tools	82,206.01	13,762.37	1.18	.26
47. Power Plant Equipment	.....	.....	.....	.....
48. Injuries to Persons	23,092.98	4,004.47	.34	.08
49. Stationery and Printing	7,063.13	1,082.80	.09	.02
50. Other Expenses	1,605.28	202.91	.01	.....
51. Maintaining Joint Equipment at Terminals—Dr	45,418.01	.....	.....	.....
52. Maintaining Joint Equipment at Terminals—Cr	*10,230.68*	.....	.....	.....
Total Maintenance of Equipment	$ 7,911,231.46	$ 1,167,392.83	100.00	22.49

OPERATING EXPENSES—ENTIRE LINE AND STATE—Continued.

[FOR LARGE ROADS.]

Account.	Entire Line Amount.	STATE OF NORTH DAKOTA. Amount.	Ratio to Total of General Account.	Ratio to Total Operating Expenses.
			Per cent.	*Per cent.*
III. TRAFFIC EXPENSES:				
53. Superintendence	$ 199,019.38	$ 30,471.89	17.72	0.59
54. Outside Agencies	495,647.91	76,013.37	44.19	1.46
55. Advertising	267,057.73	40,249.45	23.40	.78
56. Traffic Associations	10,348.10	1,592.24	.93	.03
57. Fast Freight Lines	.....	.....	.....	.....
58. Industrial and Immigration Bureaus	71,725.55	10,975.33	6.38	.21
59. Stationery and Printing	82,281.55	12,519.76	7.28	.24
60. Other Expenses	1,152.83	175.17	.10	.....
Total Traffic Expenses	$ 1,127,233.05	$ 171,997.21	100.00	3.31
IV. TRANSPORTATION EXPENSES:				
61. Superintendence	$ 402,046.49	$ 59,576.11	2.23	1.15
62. Dispatching Trains	559,613.14	71,578.08	2.68	1.38
63. Station Employees	2,744,926.77	298,003.60	11.15	5.74
64. Weighing and Car Service Associations	71,733.94	3,224.75	.12	.06
65. Coal and Ore Docks	.....	.....	.....	.....
66. Station Supplies and Expenses	175,813.74	21,232.71	.79	.41
67. Yardmasters and their Clerks	273,408.35	16,633.07	.62	.32
68. Yard Conductors and Brakemen	834,510.16	55,208.13	2.07	1.06
69. Yard Switch and Signal Tenders	84,124.94	3,952.93	.15	.08
70. Yard Supplies and Expenses	8,605.45	905.71	.03	.02
71. Yard Enginemen	469,668.09	32,166.81	1.20	.62
72. Enginehouse Expenses—Yard	190,400.98	14,827.84	.56	.28
73. Fuel for Yard Locomotives	798,297.04	40,576.48	1.52	.78
74. Water for Yard Locomotives	27,165.75	2,779.00	.10	.05
75. Lubricants for Yard Locomotives	6,177.41	385.05	.01	.....
76. Other Supplies for Yard Locomotives	8,223.82	433.68	.02	.01
77. Operating Joint Yards and Terminals—Dr.	398,888.56	57.54	.....	.....
78. Operating Joint Yards and Terminals—Cr.	*371,560.13*	.....	.....	.....
79. Motormen	.....	.....	.....	.....
80. Road Enginemen	2,471,177.14	330,043.18	12.34	6.36
81. Enginehouse Expenses—Road	660,378.54	105,328.39	3.94	2.03
82. Fuel for Road Locomotives	5,924,489.95	793,283.89	29.67	15.28
83. Water for Road Locomotives	226,373.00	44,215.38	1.65	.85
84. Lubricants for Road Locomotives	55,533.35	8,691.09	.33	.17
85. Other Supplies for Road Locomotives	45,826.33	6,746.03	.25	.13
86. Operating Power Plants	.....	.....	.....	.....
87. Purchased Power	.....	.....	.....	.....
88. Road Trainmen	2,428,970.56	336,438.63	12.58	6.48
89. Train Supplies and Expenses	699,869.90	102,327.60	3.83	1.97
90. Interlockers and Block and Other Signals—Operation	43,503.11	1,336.98	.05	.02
91. Crossing Flagmen and Gatemen	62,054.51	6,265.81	.23	.12
92. Drawbridge Operation	34,020.64	.....	.....	.....
93. Clearing Wrecks	92,980.26	8,285.40	.31	.16
94. Telegraph and Telephone—Operation	150,682.37	21,736.14	.81	.42
95. Operating Floating Equipment	1,322.38	.....	.....	.....
96. Express Service	.....	.....	.....	.....
97. Stationery and Printing	103,160.34	14,114.18	.53	.27
98. Other Expenses	31,746.88	990.26	.04	.02
99. Loss and Damage—Freight	763,175.75	133,386.63	4.99	2.57
100. Loss and Damage—Baggage	17,974.64	896.49	.03	.02
101. Damage to Property	240,234.62	34,668.48	1.30	.67
102. Damage to Stock on Right of Way	155,642.44	16,999.61	.64	.33
103. Injuries to Persons	637,056.18	87,011.26	3.25	1.68
104. Operating Joint Tracks and Facilities—Dr.	219,098.22	395.92	.01	.....
105. Operating Joint Tracks and Facilities—Cr.	*145,838.13*	*742.25*	*.03*	*.01*
Total Transportation Expenses	$21,601,477.48	$ 2,673,960.59	100.00	51.50

PLAINTIFF'S EXHIBIT No. 58-C.

OPERATING EXPENSES—ENTIRE LINE AND STATE—Concluded.

[FOR LARGE ROADS.]

Account.	Entire Line Amount.	STATE OF NORTH DAKOTA.		
		Amount.	Ratio to Total of General Account.	Ratio to Total Operating Expenses.
			Per cent.	*Per cent.*
V. GENERAL EXPENSES:				
106. Salaries and Expenses of General Officers	$ 156,651.88	$ 23,847.67	15.73	.46
107. Salaries and Expenses of Clerks and Attendants	469,736.17	71,289.37	47.02	1.37
108. General Office Supplies and Expenses	29,282.38	4,431.07	2.92	.09
109. Law Expenses	159,528.03	23,659.15	15.60	.46
110. Insurance	22,865.88	1,297.32	.85	.02
111. Relief Department Expenses	.....	.....	.....	.....
112. Pensions	.....	.....	.....	.....
113. Stationery and Printing	59,488.66	9,102.20	6.00	.17
114. Other Expenses	118,121.45	18,006.11	11.88	.35
115. General Administration Joint Tracks, Yards and Terminals—Dr	19,924.47	.....	.....	.....
116. General Administration Joint Tracks, Yards and Terminals—Cr	*11,242.87*	.....	.....	.....
Total General Expenses	$ 1,024,356.05	$ 151,632.89	100.00	2.92
RECAPITULATION OF EXPENSES:				
I. Maintenance of Way and Structures	$ 8,065,462.47	$ 1,027,316.10	.....	19.78
II. Maintenance of Equipment	7,911,231.46	1,167,392.83	.....	22.49
III. Traffic Expenses	1,127,233.05	171,997.21	.....	3.31
IV. Transportation Expenses	21,601,477.48	2,673,960.59	.....	51.50
V. General Expenses	1,024,356.05	151,632.89	.....	2.92
Total Operating Expenses	$39,729,760.51	$ 5,192,299.62	.....	100.00
Ratio of Operating Expenses to Operating Revenues, per cent	61.20	54.56	.....	.....

PLAINTIFF'S EXHIBIT No. 58-D.

TRAFFIC AND MILEAGE STATISTICS—STATE OF NORTH DAKOTA.

[FOR COMPANIES (OTHER THAN SWITCHING AND TERMINAL) MAKING OPERATING REPORTS.]

ITEM	Column for Number Passengers, Tonnage, Etc.	Columns for Revenue and Rates.		
		Dollars	Cents	Mills
PASSENGER TRAFFIC:				
1. Number of Passengers Carried Earning Revenue	1,404,965			
2. Number of Passengers Carried One Mile	116,508,539			
3. Number of Passengers Carried One Mile per Mile of Road	93,358			
4. Average Distance Carried* ..... miles	82.93			
5. Total Passenger Revenue—Page 45	.....	2,593,129	55	
6. Average Amount Received from each Passenger†	.....	1	84	569
7. Average Receipts per Passenger per Mile†	.....		02	226
8. Total Passenger Service Train Revenue—Page 45	.....	3,051,222	45	
9. Passenger Service Train Revenue per Mile of Road*	.....	2,444	95	
10. Passenger Service Train Revenue per Train-Mile†	.....	1	64	283
FREIGHT TRAFFIC:				
11. Number of Tons Carried of Freight Earning Revenue	3,081,552			
11a. Number of Tons Carried of Intrastate Freight Earning Revenue—Page 97A	335,430			
12. Number of Tons Carried One Mile	701,732,022			
12a. Number of Tons Carried One Mile (Intrastate)	26,925,257			
13. Number of Tons Carried One Mile per Mile of Road	562,299			
13a. Number of Tons Carried One Mile (Intrastate) per Mile of Road	21,575			
14. Average Distance Haul of One Ton* ..... miles	227.72			
14a. Average Distance Haul of One Ton (Intrastate)* ..... miles	80.27			
15. Total Freight Revenue—Page 45 (col. 4)	.....	6,368,277	67	
15a. Total Intrastate Freight Revenue—Page 45 (col. 2)	.....	430,546	85	
16. Average Amount Received for each Ton of Freight†	.....	2	06	658
16a. Average Amount Received for each Ton of Intrastate Freight†	.....	1	28	357
17. Average Receipts per Ton per Mile†	.....		00	908
17a. Average Receipts per Ton per Mile (Intrastate)†	.....		01	599
18. Freight Revenue per Mile of Road*	.....	5	10	291
19. Freight Revenue per Train-Mile†	.....	3	92	266
TOTAL TRAFFIC:				
20. Operating Revenues—Page 45	.....	9,515,216	44	
21. Operating Revenues per Mile of Road*	.....	7,624	56	
22. Operating Revenues per Train-Mile†	.....	2	85	367
23. Operating Expenses—Page 65 (or 65A)	.....	5,192,299	62	
24. Operating Expenses per Mile of Road*	.....	4,160	60	
25. Operating Expenses per Train-Mile†	.....	1	55	720
26. Net Operating Revenue (or Deficit)—Page 39	.....	4,322,916	82	
27. Net Operating Revenue (or Deficit) per Mile of Road*	.....	3,463	96	
28. Average Number of Passengers per Car-Mile	17			
29. Average Number of Passengers per Train-Mile	63.			
30. Average Number of Passenger Cars per Train-Mile*	6.01			
31. Average Number of Tons of Freight per Loaded Car-Mile*	16.76			
32. Average Number of Tons of Freight per Train-Mile*	432.24			
33. Average Number of Freight Cars per Train-Mile*	31.47			
34. Average Number of Loaded Cars per Train-Mile*	25.78			
35. Average Number of Empty Cars per Train-Mile*	4.76			
36. Average Mileage Operated During Year*	1,247.97			

*Two (2) decimal figures required. †Five (5) decimal figures required.

PLAINTIFF'S EXHIBIT No. 58-E.

TRAFFIC AND MILEAGE STATISTICS—STATE OF NORTH DAKOTA—CONCLUDED.

[FOR COMPANIES (OTHER THAN SWITCHING AND TERMINAL) MAKING OPERATING REPORTS.]

Classification	Item	Total
LOCOMOTIVE MILEAGE:		
REVENUE SERVICE—		
37. Freight Locomotive-Miles	1,625,429	
38. Passenger Locomotive-Miles	1,818,046	
39. Mixed Locomotive-Miles	152,422	
40. Special Locomotive-Miles	2,338	
41. Switching Locomotive-Miles	319,349	
42. Total Revenue Locomotive Mileage		3,917,584
43. Nonrevenue Service Locomotive-Miles		110,929
CAR MILEAGE:		
REVENUE SERVICE—		
Freight Car-Miles—		
44. Loaded	41,858,740	
45. Empty	7,719,784	
46. Caboose	1,519,658	
47. Total Freight Car-Miles		51,098,182
Passenger Car-Miles—		
48. Passenger	3,530,886	
49. Sleeping, Parlor and Observation	3,390,784	
50. Other Passenger-Train Cars	4,231,812	
51. Total Passenger Car-Miles		11,153,482
Special Car-Miles—		
52. Freight—loaded	28,503	
53. Freight—empty		
54. Caboose	1,971	
55. Passenger	6,880	
56. Sleeping, Parlor and Observation	2,262	
57. Other Passenger-Train Cars	607	
58. Total Special Car-Miles		40,223
59. Total Revenue Car Mileage		62,291,887
60. Nonrevenue Service Car-Miles		431,672
TRAIN MILEAGE:		
REVENUE SERVICE—		
61. Freight Train-Miles	1,475,054	
62. Passenger Train-Miles	1,708,891	
63. Mixed Train-Miles	148,406	
64. Special Train-Miles	2,030	
65. Total Revenue Train Mileage		3,334,381
66. Nonrevenue Service Train-Miles		108,457

PLAINTIFF'S EXHIBIT C. W. H. No. 1.

NORTHERN PACIFIC RAILWAY COMPANY.

COST OF TRANSPORTATION OF LIGNITE COAL IN NORTH DAKOTA, YEAR ENDING JUNE 30TH, 1911.

Using Data Leading up to N. P. Exhibit No. 24, But Correcting This Use and Data as Per Testimony.

Train, Transportation Expenses: 9,380,678 ton miles x 2.049 equals 19,221,-009 equated ton miles x 1.5926 mills per ton per mile	$30,611.38
Switching: 19,884 car movements at 25c	4,971.00
Station Service: 8,824 cars at 36.695c per car	3,237.96
Repairs to Freight Cars	7,618.80
Maintenance of Way and Structures: 9,380,678 ton miles at .759 mills.	7,119.93
Traffic and General Expenses: Revenue per cent 2.47 of $58,953.07	1,456.14
Total Operating Expenses	55,015.21
Taxes, 4.112 per cent of $58,953.07, Revenue Basis	2,424.15
Total Operating Expenses and Taxes	57,439.36
Earnings	58,955.07
Profit	$ 1,493.71

PLAINTIFF'S EXHIBIT C. W. H. No. 2

NORTHERN PACIFIC RAILWAY COMPANY.

TOTAL OPERATING EXPENSES IN THE STATE OF NORTH DAKOTA FOR THE FISCAL YEAR ENDING JUNE 30TH, 1911, AS SHOWN ON ANNUAL REPORT.

Apportioned to Freight and Coal on Mutual Audit Company's Basis.

	Total	Freight	Coal
I. MAINTENANCE OF WAY AND STRUCTURES:			
1. Superintendence	$ 76,302.86	$ 50,154.80	$ 679.45
2. Ballast	21,610.14	14,573.87	204.88
3. Ties	204,119.20	137,615.69	1,934.60
4. Rails	22,684.95	14,798.47	208.04
5. Other Track Material	24,972.21	16,290.56	229.01
6. Roadway and Track	453,675.79	304,142.80	4,275.64
7. Removal of Snow, Sand and Ice	32,238.87	16,319.32	229.42
8. Tunnels	.....	.....	.....
9. Bridges, Trestles and Culverts	26,439.23	17,794.16	250.15
10. Over and Under Grade Crossings	236.48	119.71	1.68
11. Grade Crossings, Fences, Etc	8,759.91	5,871.46	82.54
12. Snow and Sand Fences and S. S	15,125.18	7,187.98	97.44
13. Signal and Interlocking Plants	4,278.54	2,165.80	30.45
14. Telegraph and Telephone Lines	25,670.55	16,634.85	228.70
16. Buildings, Fixtures and Grounds	92,419.12	63,881.31	591.35
17. Docks and Wharves	.....	.....	.....
18. Roadway Tools and Supplies	14,238.42	9,429.79	127.75
19. Injuries to Persons	6,080.96	4,027.29	54.56
20. Stationery and Printing	1,125.63	745.48	10.10
21. Other Expenses	.....	.....	.....
22. Maintaining Joint Tracks, Yards and Other Facilities—Dr.	582.22	477.88	6.57
23. " " " " " " " —Cr.	3,244.16*	2,148.54*	29.11*
Total Maintenance of Way and Structures	$1,027,316.10	$ 680,082.68	$ 9,213.22
II. MAINTENANCE OF EQUIPMENT:			
24. Superintendence	$ 31,777.60	$ 22,126.55	$ 358.56
25. Steam Locomotives—Repairs	347,218.56	206,808.71	4,260.65
26. " " —Renewals	501.64*	298.79*	6.16*
27. " " —Depreciation	119,846.54	71,382.48	1,470.62
31. Passenger Train Cars—Repairs	89,633.58	.....	.....
32. " " " —Renewals	103.38	.....	.....
33. " " " —Depreciation	29,398.30	.....	.....
34. Freight Train Cars—Repairs	341,028.50	326,023.25	4,482.17
35. " " " —Renewals	1,614.95	1,543.89	21.23
36. " " " —Depreciation	161,469.60	154,364.94	2,122.21
43. Work Equipment—Repairs	17,458.88	11,507.04	161.58
44. " " —Renewals	1,658.03	1,092.80	15.35
45. " " —Depreciation	7,634.00	5,031.52	70.65
46. Shop Machinery and Tools	13,762.37	9,582.66	155.29
48. Injuries to Persons	4,004.47	2,891.88	46.86
49. Stationery and Printing	1,082.80	753.95	12.22
50. Other Expenses	202.91	141.29	2.29
Total Maintenance of Equipment	$1,167,392.83	$ 812,952.17	$13,173.52
III. TRAFFIC EXPENSES:			
53. Superintendence	$ 30,471.89	$ 20,424.94	$ 55.54
54. Outside Agencies	76,013.37	39,721.14	.....
55. Advertising	40,249.45	2.91	.....
56. Traffic Association	1,592.24	1,504.56	13.93
58. Industrial and Immigration Bureaus	10,975.33	7,247.90	67.09
59. Stationery and Printing	12,519.76	7,695.01	71.23
60. Other Expenses	175.17	72.09	.67
Total Traffic Expenses	$ 171,997.21	$ 76,663.55	$ 208.46
IV. TRANSPORTATION EXPENSES:			
61. Superintendence	$ 59,576.11	$ 37,842.74	$ 688.93
62. Dispatching Trains	71,578.08	34,016.27	653.18
63. Station Employees	298,003.60	209,443.79	3,854.32
64. Weighing and Car Service Associations	3,224.75	3,224.75	44.33
66. Station Supplies and Expenses	21,232.71	10,327.41	175.84
67. Yard Masters and Clerks	16,633.07	13,103.00)	.....
68. " Conductors and Brakemen	55,208.13	43,084.11)	.....
69. " Switch and Signal Tenders	3,952.93	2,529.38)	.....
70. " Supplies and Expenses	905.71	643.05)	.....
71. " Enginemen	32,166.81	25,181.16)	.....
72. Engine House Expenses, Yard	14,827.84	11,292.85)	.....
73. Fuel for Yard Locomotives	40,576.48	31,337.98)	.....
74. Water for " "	2,779.00	2,174.32)	.....
75. Lubr. " " "	385.05	303.62)	.....
76. Other Supplies for Yard Locomotives	433.68	342.10)	3,873.45
77. Operating Joint Yards and Terminals—Dr.	57.54	47.23	.65
78. " " " " —Cr.	.....	.....	.....
80. Road Enginemen	330,043.18	182,684.39)	.....
81. Engine House Expenses, Road	105,328.39	51,700.23)	.....
82. Fuel for Road Locomotives	793,283.89	493,061.14)	.....
83. Water " " "	44,215.38	26,925.80)	.....
84. Lubr. " " "	8,691.09	5,070.34)	.....
85. Other Supplies for Road Locomotives	6,746.03	4,285.13)	.....
88. Road Trainmen	336,438.63	202,892.46)	18,561.03
89. Train Supplies and Expenses	102,327.60	27,763.09	381.69
90. Interlockers, Block and Other Signal Operation	1,336.98	676.78)	.....
91. Crossing Flagmen and Gatemen	6,265.81	3,171.75)	.....
93. Clearing Wrecks	8,285.40	7,771.15)	223.12
94. Telegraph and Telephone Operation	21,736.14	14,085.30	193.64
97. Stationery and Printing	14,114.18	8,068.95	146.90
98. Other Expenses	990.26	778.50	14.17
99. Loss and Damage—Freight	133,386.63	133,386.63	.....
100. " " " —Baggage	896.49	.....	.....
101. Damage to Property	34,668.48	26,116.03)	.....
102. " " Stock on Right of Way	16,999.61	7,655.64)	.....
103. Injuries to Persons	87,011.26	50,715.27)	1,622.32
104. Operation Joint Tracks and Other Facilities—Dr.	395.92	324.97	4.47
105. " " " " " " —Cr.	742.25*	463.97*	8.45*

[illegible]	$33,675.79	304,142.80	4,275.64
7. Removal of Snow, Sand and Ice	32,238.87	16,319.32	229.42
8. Tunnels	.....	.....	.....
9. Bridges, Trestles and Culverts	26,439.23	17,794.16	250.15
10. Over and Under Grade Crossings	236.48	119.71	1.68
11. Grade Crossings, Fences, Etc	8,759.91	5,871.46	82.54
12. Snow and Sand Fences and S. S	15,125.18	7,187.98	97.44
13. Signal and Interlocking Plants	4,278.54	2,165.80	30.45
14. Telegraph and Telephone Lines	25,670.55	16,634.85	228.70
16. Buildings, Fixtures and Grounds	92,419.12	63,881.31	591.35
17. Docks and Wharves	.....	.....	.....
18. Roadway Tools and Supplies	14,238.42	9,429.79	127.75
19. Injuries to Persons	6,080.96	4,027.29	54.56
20. Stationery and Printing	1,125.63	745.48	10.10
21. Other Expenses	.....	.....	.....
22. Maintaining Joint Tracks, Yards and Other Facilities—Dr.	582.22	477.88	6.57
23. " " " " " " " —Cr.	3,244.16*	2,148.54*	29.11*
Total Maintenance of Way and Structures	$1,027,316.10	$ 680,082.68	$ 9,213.22
II. Maintenance of Equipment:			
24. Superintendence	$ 31,777.60	$ 22,126.55	$ 358.56
25. Steam Locomotives—Repairs	347,218.56	206,808.71	4,260.65
26. " " —Renewals	501.64*	298.79*	6.16*
27. " " —Depreciation	119,846.54	71,382.48	1,470.62
31. Passenger Train Cars—Repairs	89,633.58	.....	.....
32. " " " —Renewals	103.38	.....	.....
33. " " " —Depreciation	29,398.30	.....	.....
34. Freight Train Cars—Repairs	341,028.50	326,023.25	4,482.17
35. " " " —Renewals	1,614.95	1,543.89	21.23
36. " " " —Depreciation	161,469.60	154,364.94	2,122.21
43. Work Equipment—Repairs	17,458.88	11,507.04	161.58
44. " " —Renewals	1,658.03	1,092.80	15.35
45. " " —Depreciation	7,634.00	5,031.52	70.65
46. Shop Machinery and Tools	13,762.37	9,582.66	155.29
48. Injuries to Persons	4,004.47	2,891.88	46.86
49. Stationery and Printing	1,082.80	753.95	12.22
50. Other Expenses	202.91	141.29	2.29
Total Maintenance of Equipment	$1,167,392.83	$ 812,952.17	$13,173.52
III. Traffic Expenses:			
53. Superintendence	$ 30,471.89	$ 20,424.94	$ 55.54
54. Outside Agencies	76,013.37	39,721.14	.....
55. Advertising	40,249.45	2.91	.....
56. Traffic Association	1,592.24	1,504.56	13.93
58. Industrial and Immigration Bureaus	10,975.33	7,247.90	67.09
59. Stationery and Printing	12,519.76	7,695.01	71.23
60. Other Expenses	175.17	72.09	.67
Total Traffic Expenses	$ 171,997.21	$ 76,668.55	$ 208.46
IV. Transportation Expenses:			
61. Superintendence	$ 59,576.11	$ 37,842.74	$ 688.93
62. Dispatching Trains	71,578.08	34,016.27	653.18
63. Station Employees	298,003.60	209,443.79	3,854.32
64. Weighing and Car Service Associations	3,224.75	3,224.75	44.33
66. Station Supplies and Expenses	21,232.71	10,327.41	175.84
67. Yard Masters and Clerks	16,633.07	13,103.00)	.....
68. " Conductors and Brakemen	55,208.13	43,084.11)	.....
69. " Switch and Signal Tenders	3,952.93	2,529.38)	.....
70. " Supplies and Expenses	905.71	643.05)	.....
71. " Enginemen	32,166.81	25,181.16)	.....
72. Engine House Expenses, Yard	14,827.84	11,292.85)	.....
73. Fuel for Yard Locomotives	40,576.48	31,337.98)	.....
74. Water for " "	2,779.00	2,174.32)	.....
75. Lubr. " " "	385.05	303.62)	.....
76. Other Supplies for Yard Locomotives	433.68	342.10)	3,873.45
77. Operating Joint Yards and Terminals—Dr	57.54	47.23	.65
78. " " " " " —Cr	.....	.....	.....
80. Road Enginemen	330,043.18	182,684.39)	.....
81. Engine House Expenses, Road	105,328.39	51,700.23)	.....
82. Fuel for Road Locomotives	793,283.89	493,061.14)	.....
83. Water " " "	44,215.38	26,925.80)	.....
84. Lubr. " " "	8,691.09	5,070.34)	.....
85. Other Supplies for Road Locomotives	6,746.03	4,285.13)	.....
88. Road Trainmen	336,438.63	202,892.46)	18,561.03
89. Train Supplies and Expenses	102,327.60	27,763.09	381.69
90. Interlockers, Block and Other Signal Operation	1,336.98	676.78)	.....
91. Crossing Flagmen and Gatemen	6,265.81	3,171.75)	.....
93. Clearing Wrecks	8,285.40	7,771.15)	223.12
94. Telegraph and Telephone Operation	21,736.14	14,085.30	193.64
97. Stationery and Printing	14,114.18	8,068.95	146.90
98. Other Expenses	990.26	778.50	14.17
99. Loss and Damage—Freight	133,386.63	133,386.63	.....
100. " " " —Baggage	896.49	.....	.....
101. Damage to Property	34,668.48	26,116.03)	.....
102. " " Stock on Right of Way	16,999.61	7,655.64)	.....
103. Injuries to Persons	87,011.26	50,715.27)	1,622.32
104. Operation Joint Tracks and Other Facilities—Dr	395.92	324.97	4.47
105. " " " " " " —Cr	742.25*	463.97*	8.45*
Total Transportation Expenses	$2,673,960.59	$1,671,563.34	$30,429.59
V. General Expenses:			
106. Salaries and Expenses of General Officers	$ 23,847.67	.....	.....
107. Salaries and Expenses of Clerks and Attendants	71,289.37	.....	.....
108. General Office Supplies and Expenses	4,431.07	.....	.....
109. Law Expenses	23,659.15	.....	.....
110. Insurance	1,297.32	.....	.....
113. Stationery and Printing	9,102.20	.....	.....
114. Other Expenses	18,006.11	.....	.....
Total General Expenses	$ 151,632.89	$ 103,411.86	$ 1,691.71
Total Operating Expenses	5,192,299.62	3,344,678.60	54,716.50

*Credits.

PLAINTIFF'S EXHIBIT C. W. H. No. 3.

NORTHERN PACIFIC RAILWAY COMPANY.

OPERATING EXPENSES, MAIN LINE, IN THE STATE OF NORTH DAKOTA FOR THE FISCAL YEAR ENDING JUNE 30TH, 1911.

Apportioned to Freight and Coal on Mutual Audit Company's Basis.

	Total	Freight	Coal
I. MAINTENANCE OF WAY AND STRUCTURES:			
1. Superintendence	$ 33,529.44	$ 22,374.80	$ 298.84
2. Ballast	18,940.48	12,789.66)	.....
3. Ties	115,479.84	77,813.83)	.....
4. Rails	22,852.13	15,083.62)	.....
5. Other Track Material	31,654.64	20,893.75)	.....
6. Roadway and Track	271,875.68	182,172.22)	.....
7. Removal of Snow, Sand and Ice	13,974.72	7,309.98)	.....
8. Tunnels	.....	.....)	.....
9. Bridges, Trestles and Culverts	19,010.22	12,818.69)	.....
10. Over and Under Grade Crossings	89.74	46.94)	.....
11. Grade Crossings, Fences, Etc	4,710.74	3,167.53)	4,606.17
12. Snow and Sand Fences and S. S	8,843.82	4,340.88	58.21
13. Signal and Interlocking Plants	3,141.84	1,643.45	22.79
14. Telegraph and Telephone Lines	14,660.36	9,684.03	132.82
16. Buildings, Fixtures and Grounds	61,957.55	42,782.81	396.04
17. Docks and Wharves	.....	.....	.....
18. Roadway Tools and Supplies	7,180.96	4,776.13)	.....
19. Injuries to Persons	4,183.26	2,782.33)	.....
20. Stationery and Printing	461.95	307.25)	.....
21. Other Expenses	.....	.....)	.....
22. Maintaining Joint Tracks, Yards and Other Facilities—Dr.	.....	.....)	.....
23. " " " " " " " —Cr.	3,240.86*	2,155.53)*	76.27
Total Maintenance of Way and Structures	$ 629,306.51	$ 418,632.37	$ 5,591.14
II. MAINTENANCE OF EQUIPMENT:			
24. Superintendence	$ 20,329.91	$ 14,306.34	$ 233.85
25. Steam Locomotives—Repairs	296,132.96	174,798.92	3,744.10
26. " " —Renewals	390.49*	230.49*	4.94*
27. " " —Depreciation	85,667.76	50,567.27	1,083.10
31. Passenger Train Cars—Repairs	73,728.26	.....	.....
32. " " " —Renewals	81.19	.....	.....
33. " " " —Depreciation	24,235.66	.....	.....
34. Freight Train Cars—Repairs	301,767.15	288,730.81)	.....
35. " " " —Renewals	1,658.38	1,586.74)	.....
36. " " " —Depreciation	142,162.59	136,021.17)*	5,847.24
43. Work Equipment—Repairs	8,650.86	5,727.85)	.....
44. " " —Renewals	733.25	485.49)	.....
45. " " —Depreciation	2,945.91	1,950.53)	113.15
46. Shop Machinery and Tools	9,991.33	7,030.99)	.....
48. Injuries to Persons	2,847.76	2,075.52)	.....
49. Stationery and Printing	777.85	547.38)	.....
50. Other Expenses	138.85	97.71)	159.40
Total Maintenance of Equipment	$ 971,459.18	$ 683,696.23	$11,175.90
III. TRAFFIC EXPENSES:			
53. Superintendence	$ 21,950.04	$ 14,974.91	$ 40.28
54. Outside Agencies	54,868.82	29,072.14	.....
55. Advertising	28,020.77	2.32	.....
56. Traffic Association	1,163.41	1,102.63)	.....
58. Industrial and Immigration Bureaus	7,816.20	5,198.82)	.....
59. Stationery and Printing	8,928.48	5,574.01)	.....
60. Other Expenses	123.15	51.75)	110.41
Total Traffic Expenses	$ 122,870.87	$ 55,976.58	$ 150.69
IV. TRANSPORTATION EXPENSES:			
61. Superintendence	$ 42,237.21	$ 26,503.41	$ 519.78
62. Dispatching Trains	57,661.98	28,302.69	567.07
63. Station Employees	181,511.32	129,478.77	3,405.15
64. Weighing and Car Service Associations	1,384.60	1,384.60	18.99
66. Station Supplies and Expenses	13,912.73	6,328.67	145.85
67. Yard Masters and Clerks	14,489.54	11,701.68)	.....
68. " Conductors and Brakemen	46,927.05	37,441.25)	.....
69. " Switch and Signal Tenders	3,244.88	2,133.82)	.....
70. " Supplies and Expenses	710.97	517.69)	.....
71. " Enginemen	27,509.26	22,007.80)	.....
72. Engine-House Expenses—Yard	12,503.02	9,691.23)	.....
73. Fuel for Yard Locomotives	34,584.26	27,270.16)	.....
74. Water " " "	2,338.16	1,883.64)	.....
75. Lubr. " " "	338.17	272.07)	.....
76. Other Supplies for Yard Locomotives	342.75	270.94)	3,422.05
77. Operating Joint Yards and Terminals—Dr.	.....	.....	.....
78. " " " " " —Cr.	.....	.....	.....
80. Road Enginemen	239,463.81	134,279.53)	.....
81. Engine-House Expenses—Road	87,178.44	42,773.40)	.....
82. Fuel for Road Locomotives	650,049.40	410,939.31)	.....
83. Water " " "	33,630.74	20,751.97)	.....
84. Lubr. " " "	7,141.49	4,259.51)	.....
85. Other Supplies for Road Locomotives	5,354.54	3,446.30)	.....
88. Road Trainmen	229,444.77	138,341.50)	15,123.00
89. Train Supplies and Expenses	85,456.91	24,511.44	336.17
90. Interlockers, Block and Other Signal Operation	262.89	137.51)	.....
91. Crossing Flagmen and Gatemen	4,973.34	2,601.48)	.....
93. Clearing Wrecks	6,722.07	6,346.82)	182.04
94. Telegraph and Telephone Operation	16,100.80	10,635.53	145.87
97. Stationery and Printing	10,178.64	5,872.01)	.....
98. Other Expenses	882.88	682.73)	128.55
99. Loss and Damage—Freight	114,304.32	114,304.32	.....
100. " " " —Baggage	802.59	.....	.....
101. Damage to Property	27,861.63	21,724.04	435.26
102. " " Stock on Right of Way	13,411.52	5,451.24)	.....
103. Injuries to Persons	80,469.84	47,235.03)	1,055.62
104. Operating Joint Tracks and Other Facilities—Dr.	.....	.....	.....
105. " " " " " —Cr.	632.56*	390.25*	7.65*
Total Transportation Expenses	$2,052,753.96	$1,298,001.84	$25,472.75

6. Roadway and Track	271,875.68	182,172.22)	.....
7. Removal of Snow, Sand and Ice	13,974.72	7,309.98)	.....
8. Tunnels	.....	.....)	.....
9. Bridges, Trestles and Culverts	19,010.22	12,818.69)	.....
10. Over and Under Grade Crossings	89.74	46.94)	.....
11. Grade Crossings, Fences, Etc	4,710.74	3,167.53)	4,606.17
12. Snow and Sand Fences and S. S	8,843.82	4,340.88	58.21
13. Signal and Interlocking Plants	3,141.84	1,643.45	22.79
14. Telegraph and Telephone Lines	14,660.36	9,684.03	132.82
16. Buildings, Fixtures and Grounds	61,957.55	42,782.81	396.04
17. Docks and Wharves	.....	.....	.....
18. Roadway Tools and Supplies	7,180.96	4,776.13)	.....
19. Injuries to Persons	4,183.26	2,782.33)	.....
20. Stationery and Printing	461.95	307.25)	.....
21. Other Expenses	.....	.....)	.....
22. Maintaining Joint Tracks, Yards and Other Facilities—Dr.	.....	.....)	.....
23. " " " " " " " —Cr.	3,240.86*	2,155.53)*	76.27
Total Maintenance of Way and Structures	$ 629,306.51	$ 418,632.37	$ 5,591.14
II. Maintenance of Equipment:			
24. Superintendence	$ 20,329.91	$ 14,306.34	$ 233.85
25. Steam Locomotives—Repairs	296,132.96	174,798.92	3,744.10
26. " " —Renewals	390.49*	230.49*	4.94*
27. " " —Depreciation	85,667.76	50,567.27	1,083.10
31. Passenger Train Cars—Repairs	73,728.26	.....	.....
32. " " " —Renewals	81.19	.....	.....
33. " " " —Depreciation	24,235.66	.....	.....
34. Freight Train Cars—Repairs	301,767.15	288,730.81)	.....
35. " " " —Renewals	1,658.38	1,586.74)	.....
36. " " " —Depreciation	142,162.59	136,021.17)*	5,847.24
43. Work Equipment—Repairs	8,650.86	5,727.85)	.....
44. " " —Renewals	733.25	485.49)	.....
45. " " —Depreciation	2,945.91	1,950.53)	113.15
46. Shop Machinery and Tools	9,991.33	7,030.99)	.....
48. Injuries to Persons	2,847.76	2,075.52)	.....
49. Stationery and Printing	777.85	547.38)	.....
50. Other Expenses	138.85	97.71)	159.40
Total Maintenance of Equipment	$ 971,459.18	$ 683,696.23	$11,175.90
III. Traffic Expenses:			
53. Superintendence	$ 21,950.04	$ 14,974.91	$ 40.28
54. Outside Agencies	54,868.82	29,072.14	.....
55. Advertising	28,020.77	2.32	.....
56. Traffic Association	1,163.41	1,102.63)	.....
58. Industrial and Immigration Bureaus	7,816.20	5,198.82)	.....
59. Stationery and Printing	8,928.48	5,574.01)	.....
60. Other Expenses	123.15	51.75)	110.41
Total Traffic Expenses	$ 122,870.87	$ 55,976.58	$ 150.69
IV. Transportation Expenses:			
61. Superintendence	$ 42,237.21	$ 26,503.41	$ 519.78
62. Dispatching Trains	57,661.98	28,302.69	567.07
63. Station Employees	181,511.32	129,478.77	3,405.15
64. Weighing and Car Service Associations	1,384.60	1,384.60	18.99
66. Station Supplies and Expenses	13,912.73	6,328.67	145.85
67. Yard Masters and Clerks	14,489.54	11,701.68)	.....
68. " Conductors and Brakemen	46,927.05	37,441.25)	.....
69. " Switch and Signal Tenders	3,244.88	2,133.82)	.....
70. " Supplies and Expenses	710.97	517.69)	.....
71. " Enginemen	27,509.26	22,007.80)	.....
72. Engine-House Expenses—Yard	12,503.02	9,691.23)	.....
73. Fuel for Yard Locomotives	34,584.26	27,270.16)	.....
74. Water " " "	2,338.16	1,883.64)	.....
75. Lubr. " " "	338.17	272.07)	.....
76. Other Supplies for Yard Locomotives	342.75	270.94)	3,422.05
77. Operating Joint Yards and Terminals—Dr.	.....	.....	.....
78. " " " " " —Cr.	.....	.....	.....
80. Road Enginemen	239,463.81	134,279.53)	.....
81. Engine-House Expenses—Road	87,178.44	42,773.40)	.....
82. Fuel for Road Locomotives	650,049.40	410,939.31)	.....
83. Water " " "	33,630.74	20,751.97)	.....
84. Lubr. " " "	7,141.49	4,259.51)	.....
85. Other Supplies for Road Locomotives	5,354.54	3,446.30)	.....
88. Road Trainmen	229,444.77	138,341.50)	15,123.00
89. Train Supplies and Expenses	85,456.91	24,511.44	336.17
90. Interlockers, Block and Other Signal Operation	262.89	137.51)	.....
91. Crossing Flagmen and Gatemen	4,973.34	2,601.48)	.....
93. Clearing Wrecks	6,722.07	6,346.82)	182.04
94. Telegraph and Telephone Operation	16,100.80	10,635.53	145.87
97. Stationery and Printing	10,178.64	5,872.01)	.....
98. Other Expenses	882.88	682.73)	128.55
99. Loss and Damage—Freight	114,304.32	114,304.32	.....
100. " " " —Baggage	802.59	.....	.....
101. Damage to Property	27,861.63	21,724.04	435.26
102. " " Stock on Right of Way	13,411.52	5,451.24)	.....
103. Injuries to Persons	80,469.84	47,235.03)	1,055.62
104. Operating Joint Tracks and Other Facilities—Dr.	.....	.....	.....
105. " " " " " —Cr.	632.56*	390.25*	7.65*
Total Transportation Expenses	$2,052,753.96	$1,299,091.84	$25,477.75
V. General Expenses:			
106. Salaries and Expenses of General Officers	$ 17,053.42	.....	.....
107. " " " " Clerks and Attendants	51,382.70	.....	.....
108. General Office Supplies and Expenses	3,166.89	.....	.....
109. Law Expenses	17,327.76	.....	.....
110. Insurance	987.06	.....	.....
113. Stationery and Printing	6,530.99	.....	.....
114. Other Expenses	12,872.11	.....	.....
Total General Expenses	$ 109,320.93	$ 75,375.04	$ 1,300.37
Total Operating Expenses	$3,885,711.45	$2,532,772.06	$43,695.85

*Credits.

PLAINTIFF'S EXHIBIT C. W. H. No. 4.

NORTHERN PACIFIC RAILWAY COMPANY.

OPERATING EXPENSES, BRANCH LINES, IN THE STATE OF NORTH DAKOTA FOR THE FISCAL YEAR ENDING JUNE 30TH, 1911.

Apportioned to Freight and Coal on Mutual Audit Company's Basis.

	Total	Freight	Coal
I. MAINTENANCE OF WAY AND STRUCTURES:			
1. Superintendence	$ 42,773.42	$ 27,964.76	$ 414.94
2. Ballast	2,669.66	1,784.61)	.....
3. Ties	88,639.36	58,677.01)	.....
4. Rails	167.18*	100.15)*	.....
5. Other Track Material	6,682.43*	4,003.31)*	.....
6. Roadway and Track	181,800.11	121,213.50)	.....
7. Removal of Snow, Sand and Ice	18,264.15	8,450.53)	.....
8. Tunnels	.....	.....	.....
9. Bridges, Trestles and Culverts	7,429.01	4,933.93)	.....
10. Over and Under Grade Crossings	146.74	67.89)	.....
11. Grade Crossings, Fences, Etc	4,049.17	2,654.10)	2,996.78
12. Snow and Sand Fences and S. S.	6,281.36	2,738.72	40.57
13. Signal and Interlocking Plants	1,136.70	525.93	8.14
14. Telegraph and Telephone Lines	11,010.19	6,550.83	91.72
16. Buildings, Fixtures and Grounds	30,461.57	21,098.50	195.31
17. Docks and Wharves	.....	.....	.....
18. Roadway Tools and Supplies	7,057.46	4,593.83)	.....
19. Injuries to Persons	1,897.70	1,235.25)	.....
20. Stationery and Printing	663.68	432.00)	.....
21. Other Expenses	.....	.....)	92.90
22. Maintaining Joint Tracks, Yards and Other Facilities—Dr.	582.22	438.96	6.15
23. " " " " " " " " —Cr.	3.30*	2.15*	.03*
Total Maintenance of Way and Structures	$ 398,009.59	$ 259,254.74	$ 3,846.48
II. MAINTENANCE OF EQUIPMENT:			
24. Superintendence	$ 11,447.69	$ 7,573.38	$ 114.61
25. Steam Locomotives—Repairs	51,085.60	32,063.24	521.47
26. " " —Renewals	111.15*	72.86*	1.18*
27. " " —Depreciation	34,178.78	21,451.88	348.89
31. Passenger Train Cars—Repairs	15,905.32	.....	.....
32. " " " —Renewals	22.19	.....	.....
33. " " " —Depreciation	5,162.64	.....	.....
34. Freight Train Cars—Repairs	39,261.35	37,416.07)	.....
35. " " " —Renewals	43.43*	41.39)*	.....
36. " " " —Depreciation	19,307.01	18,399.58)	780.95
43. Work Equipment—Repairs	8,808.02	5,697.73)	.....
44. " " —Renewals	924.78	598.22)	.....
45. " " —Depreciation	4,688.09	3,032.63)	143.82
46. Shop Machinery and Tools	3,771.04	2,494.78)	.....
48. Injuries to Persons	1,156.71	699.30)	.....
49. Stationery and Printing	304.95	201.74)	.....
50. Other Expenses	64.06	42.38)	52.03
Total Maintenance of Equipment	$ 195,933.65	$ 129,556.68	$ 1,960.59
III. TRAFFIC EXPENSES:			
53. Superintendence	$ 8,521.85	$ 5,448.51	$ 15.31
54. Outside Agencies	21,144.55	10,644.43	.....
55. Advertising	12,228.68	.59	.....
56. Traffic Associations	428.83	401.92)	.....
58. Industrial and Immigration Bureaus	3,159.13	2,097.94)	.....
59. Stationery and Printing	3,591.28	2,120.97)	.....
60. Other Expenses	52.02	20.32)	42.96
Total Traffic Expenses	$ 49,126.34	$ 20,734.68	$ 58.27
IV. TRANSPORTATION EXPENSES:			
61. Superintendence	$ 17,338.90	$ 10,554.82	$ 131.42
62. Dispatching Trains	13,916.10	6,067.53	89.88
63. Station Employees	116,492.28	79,965.02	449.17
64. Weighing and Car Service Associations	1,840.15	1,840.15	25.77
66. Station Supplies and Expenses	7,319.98	3,921.40	33.73
67. Yard Masters and Clerks	2,143.53	1,406.68)	.....
68. " Conductors and Brakemen	8,281.08	5,656.36)	.....
69. " Switch and Signal Tenders	708.05	396.10)	.....
70. " Supplies and Expenses	194.74	125.41)	.....
71. " Enginemen	4,657.55	3,181.75)	.....
72. Engine-House Expenses—Yard	2,324.82	1,604.67)	.....
73. Fuel for Yard Locomotives	5,992.22	4,077.78)	.....
74. Water " " "	440.84	291.33)	.....
75. Lubr. " " "	46.88	31.68)	.....
76. Other Supplies for Yard Locomotives	90.93	71.17)	451.40
77. Operating Joint Yards and Terminals—Dr.	57.54	43.38	.61
78. " " " " " —Cr.	.....	.....	.....
80. Road Enginemen	90,579.37	48,364.88)	.....
81. Engine-House Expenses—Road	18,149.95	8,934.47)	.....
82. Fuel for Road Locomotives	143,234.49	82,206.64)	.....
83. Water " " "	10,584.64	6,171.75)	.....
84. Lubr. " " "	1,549.60	811.83)	.....
85. Other Supplies for Road Locomotives	1,391.49	839.07)	.....
88. Road Trainmen	106,993.86	64,463.70)	3,137.28
89. Train Supplies and Expenses	16,870.69	3,258.83	45.63
90. Interlockers, Block and Other Signal Operation	1,074.09	496.96)	.....
91. Crossing Flagmen and Gatemen	1,292.47	598.01)	.....
93. Clearing Wrecks	1,563.33	1,424.36)	37.32
94. Telegraph and Telephone Operation	5,635.34	3,352.91	46.95
97. Stationery and Printing	3,935.54	2,111.53)	.....
98. Other Expenses	107.38	91.03)	27.42
99. Loss and Damage—Freight	19,082.31	19,082.31	.....
100. " " " —Baggage	93.90	.....	.....
101. Damage to Property	6,806.85	4,368.83)	.....
102. " " Stock on Right of Way	3,588.09	2,240.17)	.....
103. Injuries to Persons	6,541.42	3,500.00)	149.74
104. Operating Joint Tracks and Other Facilities—Dr.	395.92	298.50	4.18
" " " " " " —Cr.	109.99*	65.60*	.93*

4. Rails	167.18*	100.15)*	.....
5. Other Track Material	6,682.43*	4,003.31)*	.....
6. Roadway and Track	181,800.11	121,213.50)	.....
7. Removal of Snow, Sand and Ice	18,264.15	8,450.53)	.....
8. Tunnels	.....	.....	.....
9. Bridges, Trestles and Culverts	7,429.01	4,933.93)	.....
10. Over and Under Grade Crossings	146.74	67.89)	.....
11. Grade Crossings, Fences, Etc	4,049.17	2,654.10)	2,996.78
12. Snow and Sand Fences and S. S	6,281.36	2,738.72	40.57
13. Signal and Interlocking Plants	1,136.70	525.93	8.14
14. Telegraph and Telephone Lines	11,010.19	6,550.83	91.72
16. Buildings, Fixtures and Grounds	30,461.57	21,098.50	195.31
17. Docks and Wharves	.....	.....	.....
18. Roadway Tools and Supplies	7,057.46	4,593.83)	.....
19. Injuries to Persons	1,897.70	1,235.25)	.....
20. Stationery and Printing	663.68	432.00)	.....
21. Other Expenses	.....	.....)	92.90
22. Maintaining Joint Tracks, Yards and Other Facilities—Dr.	582.22	438.96	6.15
23. " " " " " " " —Cr.	3.30*	2.15*	.03*
Total Maintenance of Way and Structures	$ 398,009.59	$ 259,254.74	$ 3,846.48
II. Maintenance of Equipment:			
24. Superintendence	$ 11,447.69	$ 7,573.38	$ 114.61
25. Steam Locomotives—Repairs	51,085.60	32,063.24	521.47
26. " " —Renewals	111.15*	72.86*	1.18*
27. " " —Depreciation	34,178.78	21,451.88	348.89
31. Passenger Train Cars—Repairs	15,905.32	.....	.....
32. " " " —Renewals	22.19	.....	.....
33. " " " —Depreciation	5,162.64	.....	.....
34. Freight Train Cars—Repairs	39,261.35	37,416.07)	.....
35. " " " —Renewals	43.43*	41.39)*	.....
36. " " " —Depreciation	19,307.01	18,399.58)	780.95
43. Work Equipment—Repairs	8,808.02	5,697.73)	.....
44. " " —Renewals	924.78	598.22)	.....
45. " " —Depreciation	4,688.09	3,032.63)	143.82
46. Shop Machinery and Tools	3,771.04	2,494.78)	.....
48. Injuries to Persons	1,156.71	699.30)	.....
49. Stationery and Printing	304.95	201.74)	.....
50. Other Expenses	64.06	42.38)	52.03
Total Maintenance of Equipment	$ 195,933.65	$ 129,556.68	$ 1,960.59
III. Traffic Expenses:			
53. Superintendence	$ 8,521.85	$ 5,448.51	$ 15.31
54. Outside Agencies	21,144.55	10,644.43	.....
55. Advertising	12,228.68	.59	.....
56. Traffic Associations	428.83	401.92)	.....
58. Industrial and Immigration Bureaus	3,159.13	2,097.94)	.....
59. Stationery and Printing	3,591.28	2,120.97)	.....
60. Other Expenses	52.02	20.32)	42.96
Total Traffic Expenses	$ 49,126.34	$ 20,734.68	$ 58.27
IV. Transportation Expenses:			
61. Superintendence	$ 17,338.90	$ 10,554.82	$ 131.42
62. Dispatching Trains	13,916.10	6,067.53	89.88
63. Station Employees	116,492.28	79,965.02	449.17
64. Weighing and Car Service Associations	1,840.15	1,840.15	25.77
66. Station Supplies and Expenses	7,319.98	3,921.40	33.73
67. Yard Masters and Clerks	2,143.53	1,406.68)	.....
68. " Conductors and Brakemen	8,281.08	5,656.36)	.....
69. " Switch and Signal Tenders	708.05	396.10)	.....
70. " Supplies and Expenses	194.74	125.41)	.....
71. " Enginemen	4,657.55	3,181.75)	.....
72. Engine-House Expenses—Yard	2,324.82	1,604.67)	.....
73. Fuel for Yard Locomotives	5,992.22	4,077.78)	.....
74. Water " " "	440.84	291.33)	.....
75. Lubr. " " "	46.88	31.68)	.....
76. Other Supplies for Yard Locomotives	90.93	71.17)	451.40
77. Operating Joint Yards and Terminals—Dr.	57.54	43.38	.61
78. " " " " " —Cr.	.....	.....	.....
80. Road Enginemen	90,579.37	48,364.88)	.....
81. Engine-House Expenses—Road	18,149.95	8,934.47)	.....
82. Fuel for Road Locomotives	143,234.49	82,206.64)	.....
83. Water " " "	10,584.64	6,171.75)	.....
84. Lubr. " " "	1,549.60	811.83)	.....
85. Other Supplies for Road Locomotives	1,391.49	839.07)	.....
88. Road Trainmen	106,993.86	64,463.70)	3,137.28
89. Train Supplies and Expenses	16,870.69	3,258.83	45.63
90. Interlockers, Block and Other Signal Operation	1,074.09	496.96)	.....
91. Crossing Flagmen and Gatemen	1,292.47	598.01)	.....
93. Clearing Wrecks	1,563.33	1,424.36)	37.32
94. Telegraph and Telephone Operation	5,635.34	3,352.91	46.95
97. Stationery and Printing	3,935.54	2,111.53)	.....
98. Other Expenses	107.38	91.03)	27.42
99. Loss and Damage—Freight	19,082.31	19,082.31	.....
100. " " " —Baggage	93.90	.....	.....
101. Damage to Property	6,806.85	4,368.83)	.....
102. " " Stock on Right of Way	3,588.09	2,240.17)	.....
103. Injuries to Persons	6,541.42	3,500.00)	149.74
104. Operating Joint Tracks and Other Facilities—Dr.	395.92	298.50	4.18
105. " " " " " " —Cr.	109.69*	65.60*	.82*
Total Transportation Expenses	$ 621,206.63	$ 371,785.41	$ 4,629.68
V. General Expenses:			
106. Salaries and Expenses of General Officers	$ 6,794.25	.....	.....
107. " " " " Clerks and Attendants	19,906.67	.....	.....
108. General Office Supplies and Expenses	1,264.18	.....	.....
109. Law Expenses	6,331.39	.....	.....
110. Insurance	310.26	.....	.....
113. Stationery and Printing	2,571.21	.....	.....
114. Other Expenses	5,134.00	.....	.....
Total General Expenses	$ 42,311.96	$ 27,860.04	$ 374.22
Total Operating Expenses	$11,306,588.17	$ 809,191.55	$10,869.24

*Credits.

PLAINTIFF'S EXHIBIT C. W. H. No. 5.

NORTHERN PACIFIC RAILWAY COMPANY.

COST OF TRANSPORTATION OF LIGNITE COAL IN NORTH DAKOTA, YEAR ENDING JUNE 30TH, 1911.

Mutual Audit Co.'s Basis—State as Unit.

Total Operating Expenses, as per Exhibit No. 2	$54,716.50
Earnings	58,953.07
Profit	$ 4,236.57

PLAINTIFF'S EXHIBIT C. W. H. No. 6.

NORTHERN PACIFIC RAILWAY COMPANY.

COST OF TRANSPORTATION OF LIGNITE COAL IN NORTH DAKOTA, YEAR ENDING JUNE 30TH, 1911.

Mutual Audit Co.'s Basis, Treated in Detail—
Branch and Main.

Main Line, Operating Expenses per Exhibit No. 3	$43,695.85
Branch Lines, Operating Expenses per Exhibit No. 4	10,869.24
Total Operating Expenses	$54,565.09
Earnings	58,953.07
Operating Profit	$ 4,387.98